CITY of LOWELL

Fiscal Year 2023 Adopted Budget

Thomas A. Golden, Jr., City Manager
Conor Baldwin, Chief Financial Officer



Lowell City Council:

Sokhary Chau, Mayor | John Drinkwater | Erik Gitschier
Wayne Jenness | John J. Leahy | Rita Mercier
Vesna Nuon | Corey Robinson | Daniel Rourke
Kimberly Scott | Paul Ratha Yem

Cover photo Credit: Henry Marte of Marte Media

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 2022

City of Lowell

Annual Budget (Book 1)

For the 2023 Fiscal Year (7/1/2022 – 6/30/2023)

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

* This section is contained within Book 2.

(This page intentionally blank)

Awarded
July 1, 2015

Awarded
July 1, 2016

Awarded
July 1, 2017

Awarded
July 1, 2018

Awarded
July 1, 2019

Awarded
July 1, 2020



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, 2021.

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)

SECTION I - TRANSMITTAL LETTER 1

City Manager's Budget Message 3

Strategic Goals, Objectives & Key Initiatives 11
Key Focus Area 1 – Economic Development 12
Key Focus Area 2 – Financial Management 19
Key Focus Area 3 – Public Safety 25
Key Focus Area 4 – Education 31
Key Focus Area 5 – Quality of Life 37

SECTION II - SUMMARIES 45

Budget Document Overview 47
The Budget Process 48
The Budget Calendar 50

City of Lowell Profile and Facts on File 51
Lowell's Population and People 52
Lowell's Neighborhoods 52
Government 54
Municipal Services 55
Parks and Open Space 56
Lowell Youth – Parks and Recreation 57
Recreational Amenities in Lowell 58
Housing and Taxes 61

Institutions of Higher Learning 62
Public Schools 64
Industry and Commerce 65
The Ten Largest Employers in the City 66
Tax Facts 67

City of Lowell Financial Indicators and Analysis 68
Financial Indicators, FY2012 – FY2022 69
Indicator 1: Net Operating Revenues 70
Indicator 2: Economic Growth Revenues 72
Indicator 3: State Aid 74
Indicator 4: Property Tax Revenue 77
Indicator 4a: Levy Limit Analysis 79
Indicator 4b: Assessed Values 82
Indicator 5: Uncollected Receivables as a Percentage of Tax Levy 84
Indicator 6: Operating Expenditures 86
Indicator 7: Personnel Costs 88
Indicator 8: Pension Liability 90
Indicator 9: Long-Term Debt 92
Indicator 10: Debt Service 94
Indicator 11: Reserves 95
Indicator 12: Population and Enrollment 98

SECTION III - FINANCIAL PLAN 101

Message from the Chief Financial Officer 103

Fiscal Year 2023 Appropriation Summaries 105
Appropriation by Function 106
Revenue by Source (Category) – FY2023 Operating Budget (All Funds) 107
Capital Plan Appropriations – FY2023 General Fund Capital Plan Investment 108
Capital Plan Investments – FY2023 Project Breakdown 109
Capital Plan Financing Plan – All Funding Sources 110

Fiscal Year 2023 Basis of Accounting 111
Generally Accepted Accounting Principles 112
Basis of Accounting and Budgeting 113
City Fund Structure 115

Prior Year Results and Reconciliation 116
Reconciliation of Bugetary-basis to GAAP-basis 118

City Fund Balances – Historic Comparison 119
Reconciliation of Fund Equity (Retained Earnings) for the Fiscal Year End: June 30, 2021 119
Reconciliation of Fund Equity (Retained Earnings) for the Fiscal Year End: June 30, 2020 120
Reconciliation of Fund Equity (Retained Earnings) for the Fiscal Year End: June 30, 2019 121

Major Fund History & FY2023 Reconciliation 122
General Fund & Enterprise Funds 123
General Fund History & FY2023 Recon 124
Parking Enterprise Fund History & FY2023 Recon 125
Wastewater Enterprise Fund History & FY2023 Recon 126
Water Enterprise Fund History & FY2023 Recon 127

Major Fund 5-Year Forecast (2024 – 2028) 129
Forecast - Introduction 130
Forecast – Tax Levy Planning 133
Forecast – Revenue Projections 134
Forecast – Expenditure Projections 140
Forecast – Education Spending 147
Forecast – Charter School Spending 149

Enterprise Fund 5-Year Forecast (2024 – 2028) 155
Parking Enterprise Fund Forecast/Balance 157
Wastewater Enterprise Fund Forecast Assumptions 159
Water Enterprise Fund Forecast Assumptions 165

Discussion of Property Taxation 171
Property Taxation 172
Tax Levy Computation 173
Average Single Family Tax Bill 174
Assessed Valuations, Tax Levies, and New Growth 175

Audited Financial Statements 181
Fiscal Year 2021 Audited Statements 182

Approved Budget Review 188
FY2022 Budget Review 189

Discussion of Public School Finance 191

Net School Spending, Chapter 70, and Required Contribution Calculations 192

Fiscal Year 2023 Financial Overview 198
Fiscal Controls 199
Fiscal Challenges & Highlights 200
Local Aid Assumptions 202
Local Aid & Assessments, Year-Over-Year Comparison 203
Charter Schools in Lowell 206
The Charter School Formula/ Underlying Calculations 209
Lowell Budget Trends – By Category 210
Lowell Fixed Costs – Pensions and Other Post-Employment Benefits (OPEB) 211
Conclusion 214

Financing Plan & Revenue Detail 215
Summary: Operating Budget (2019 – 2023) 216
Revenue History 217
Revenue Types, Assumptions, and Projections 218
Budgeted Revenues & Historic Collections – Summary 225

Taxes 226
Taxes - Summary 226
New Growth 227
Motor Vehicle and Boat Excise 228
Hotel/Motel 229
Meals Excise 230
Penalties and Delinquent Interest 231
Payment In-Lieu-of-Taxes (PILOT) 232

Marijuana Excise Tax 233

Licenses & Permits 234
Licenses & Permits - Summary 234
Licenses 235
Permits 237

Intergovernmental Revenues 239
Intergovernmental Revenues - Summary 239
Federal 240
State Local 241
Cherry Sheet - Summary 242
Cherry Sheet - School - Local 243
Cherry Sheet – Education Reimbursement 244
Cherry Sheet – General Government Reimbursement 245
Available Funds - Local 246

Charges for Services 247
Charges for Services - Summary 247
Enterprise Reimbursement 248
Trash Fees 249
Fines and Forfeits 250
HOST Revenue 251
Cemetery 252
Ambulance Revenue 253
Water Utility 254
Wastewater Utility 255

Parking Enterprise 256

Miscellaneous Revenue 257
Miscellaneous Revenue - Summary 257
Interest Earnings 258
Other Miscellaneous Revenue 259

SECTION IV – DEPARTMENT DETAILS 261

Organizational Chart By Function 262
Organizational Chart By Department 263
Department Directory 264

Legislative 269
City Council 270
Office of the Mayor 272
Office of the City Clerk 276

City Manager 283
Office of the City Manager 284
Cultural Affairs & Special Events 292

Finance 301
General Finance 302
Budget Department 308
Office of the City Auditor 313

Purchasing 319
Assessors 325
Treasurer 333
Human Relations 340
Management Information Systems 349

Legal 361
Law 362
Elections 370

Planning & Development 377
Planning & Development 378

Public Safety 397
Police 398
Fire 408

Education 418
Lowell Public Schools 419
Greater Lowell Technical High School 422
Essex Agricultural and Technical High School 424

Public Works 426
Public Works 427

Health and Human Services 466
Health Department 469

Council on Aging 480
Veterans' Services 488
Recreation 495
Pollard Memorial Library 503

Fixed Costs 513
Debt Service 514
Workers Compensation 515
Unemployment 516
Health Insurance 517
Retirement/ Pension 518
Medicare Tax 519
Claims & Judgements 520
Other Insurance 521
Northern Middlesex Council of Governments (NMCOG) 522

Cherry Sheet 523
Cherry Sheet Financing Plan 524

Enterprise Funds 525
Lowell Regional Wastewater Utility Enterprise 526
Parking Garage Enterprise 536
Lowell Regional Water Utility Enterprise 544

MassHire Lowell Career Center 552

SECTION V - CAPITAL PLAN ***561***

A Message from the City Manager 563
Capital Plan Selection Criteria 565
Prior Years – Selective Capital Project Updates 568
Lowell High School Project Update 576

Fiscal Year 2023 Capital Project Details 582
FY2023 Capital Projects – City Share Only (Summary) 583
ADA Improvement Plan 584
City-Wide Paving and Sidewalks Improvement Program 586
"Cambodia Town" Infrastructure Project 600
Downtown Sidewalk Vault Abandonment Program 602
Traffic Signalization (City-Wide) 604
Master Plan Implementation - Wayfinding 608
Westford Street Landfill – Environmental Compliance 611
Parks & Open Space Improvements 613
Market Street over Merrimack Street Bridge - Design 616
DPW/ Electrical – Portable Generator 618
Inland Street Improvements 620
DPW Vehicle Replacement Program 623
School Building Improvements at Various School Buildings 626
DPW/Streets – Brining System 629
City Hall Bathroom Improvements 632
Fire Department – Apparatus Replacement 634
LPD Headquarters Building – Remediation and Improvements 636
Lowell Police – Body Worn Cameras 638

FY2023 Projects – City Share Only (Summary) 640

Proposed Capital Projects – Five Year Outlook 641

Financial Analysis 646
Financing Plan – All Funding Sources 648
Total Project Costs – All Funding Sources 649
Total Project Costs – City Amount/ Share Only 651
Actual and Budgeted Revenues 653
Existing Debt Obligation as a Percentage of Budgeted Revenues 654
Existing Debt Obligation as a Percentage of Budgeted Revenues ..... **Error! Bookmark not defined.**
Historic Long Term Debt Analysis 656
Historic Debt Service Analysis 657
Future Existing Debt Service Analysis 660
Five Year Capital Plan – General Fund Debt Service Projections 661

City of Lowell Capital Plan Loan Order to the Lowell City Council 662

SECTION VI - APPROPRIATION ORDER 665

SECTION VII – FISCAL POLICIES 675

Relocated to separate document titled: City of Lowell Fiscal Year 2023 Fiscal Policies 677

SECTION VIII - APPENDICES 679

Municipal Finances 101 681
Where the Money Comes From 682
Where the Money Goes 685
Budgeting Basics and the Budget Process 688
Investing for the Long Haul 690
Legacy Costs 694
Telling the Financial Story 697

Workforce Information 701
Employee Overview 701
Employee Breakout 702
Union Representation 703
General Demographics 704
Summary of Positions Hired During Fiscal Year 2022 705
City Department Staffing FTE Positions 706
Position List (FTEs) 707
Personnel List 722

Acronym Table 763
Glossary of Terms Commonly Used in Municipal Finance 765

SECTION IX – INDEX 783

FISCAL YEAR

2023

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.

THOMAS A. GOLDEN, JR.
CITY MANAGER

(This page intentionally blank)

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

Thomas A. Golden Jr., *City Manager*

May 24, 2022

To the Honorable Mayor Sokhary Chau and Members of the Lowell City Council:

In accordance with the requirements of the Massachusetts General Laws (M.G.L. c. 44 § 32) and the Charter of the City of Lowell, I herewith transmit the proposed **$502,530,769** Fiscal Year 2023 ('FY2023') operating budget for the city's general fund and three enterprise funds, which begins on July 1, 2022, and the **$12,913,500** Capital Budget associated with the city's five-year capital improvement plan ('CIP').

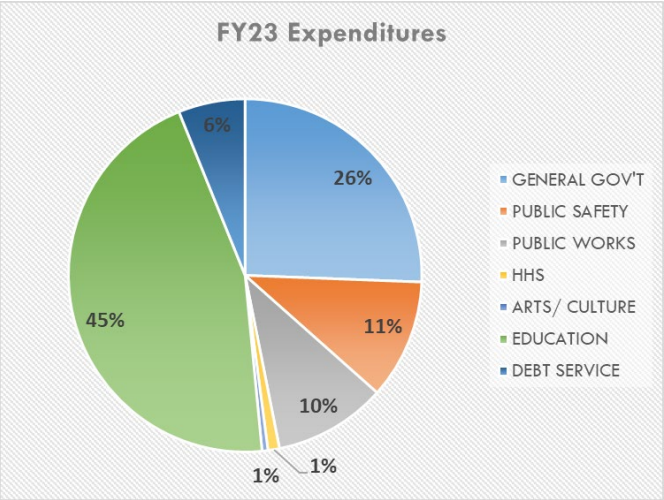
During my interview for the position of City Manager last month, I outlined a number of challenges currently facing the City of Lowell. Rather than allowing these challenges to define us as a City or—even worse—to stand as obstacles to progress; it my intention to turn these challenges into opportunities for the approximately 115,000 residents of this great city. With this budget I am proposing a spending plan for what will be a multi-year plan to not only recover from the terrible impacts of COVID-19, but to also make strategic investments in our workforce and our City to spark a renaissance for Lowell's economic development. Using available federal relief dollars, such as those from the American Rescue Plan ('ARPA'), as well as other available local, state, and federal funding; the opportunity exists to build Lowell back to a better place than from whence it came, pre-pandemic.

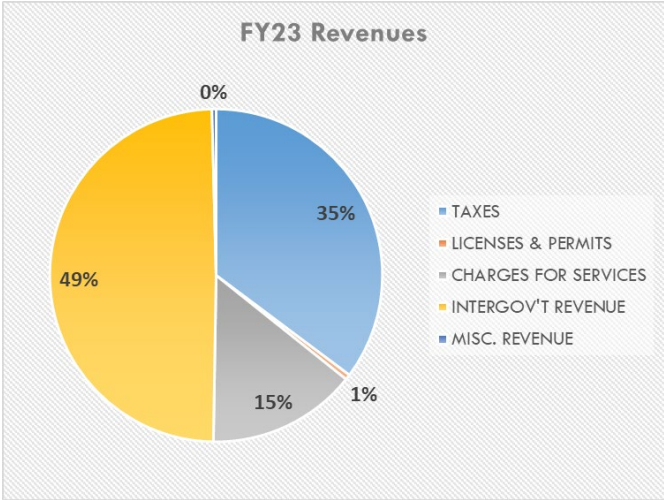
If we are to deliver the quality of life that our residents deserve; we must raise the bar. This budget represents the beginning of a trend in reinvesting in the city departments that deliver those services, but it also balances the need to mitigate the impact on Lowell's residential and commercial tax base. This is the perennial challenge for Gateway Cities like Lowell. With this funding plan, however, we meet this challenge for FY2023. While my Administration assumed office mid-way through the FY2023 budget process, I have met with each key department about their budget needs for the coming year and spent time with the finance team to lay the groundwork for the future.

The preparation of the Annual Operating and Capital Budget is generally a year-round process, however major revenue decisions had to be made late into the FY2023 process due to the lingering uncertainty as it related to many receipts associated with the local economy, such as building permit revenues, local meals, hotel, and marijuana excise taxes, and projections for new growth in the tax levy. The COVID-19 pandemic resulted in both significant negative financial impacts and unexpected levels of uncertainty never seen by the City within the context of the budget process. Some of the one-time strategies used in FY2021 and FY2022 to help offset revenue shortfalls are no longer available for FY2023. Despite these challenges, however, I present to you a budget for Fiscal Year 2023 which is not only balanced in accordance with the law, but also supports the initiatives set forth by the City Council.

The FY2023 Operating Budgets for all major funds (General Fund, Parking Enterprise, Water Enterprise, and Sewer Enterprise) of **$502,530,769** represents an increase of $38.4 million or 8.3% over the FY2022 Adopted Budget. The overwhelming majority of this increase is accounted for within the education category, as well as within other fixed costs and state assessments. The additional funding in Chapter 70 education aid of $22.4 million included in the FY2023 House Ways & Means version of the State budget is a major boon for the school district and is a direct result of the Legislature's implementation of the Student Opportunity Act. Fixed costs increased significantly, in the aggregate, including a $1.6 million increase to the retirement assessment from PERAC. State 'Cherry Sheet' Assessments also increased, with the most significant increase to the Charter School Assessment of $6.4 million over the 2022 final Cherry Sheet estimate. It should also be noted that the FY2022 Adjusted Budget is higher than the FY2022 Adopted Budget due to increases in operating expenditures related to City initiatives and supplemental support for programs.

The FY2023 budget was developed to address the specific goals of my Administration, which are detailed in the **Strategic Goals, Objectives, and Key Initiatives** section of the budget. Each FY2023 objective noted within City department budget narratives relates to one or more these goals. In addition, the budget provides a plan on how to effectively allocate resources across different areas, which reflects the City Council priorities. The overarching fiscal theme in the FY2023 budget plan is that of cautious optimism.





Despite facing a host of fiscal challenges brought about by the pandemic, including significant budgetary pressure on the city's public health and public safety operations, we are confident that we will be able to *build back better.* Lowell's history is marked by resiliency—whether thorough the immigration story of our ancestors or throughout Lowell's many revitalizations. Each time that this city has been knocked down, it has found a way to regain its footing and reinvent itself. This time will be no different. We remain circumspect regarding the lingering impacts of the pandemic but must, at the same time, be bullish in our pursuit of opportunities for transform the way we do business. I am proud to present a funding plan to that end, which supports a continued emphasis on the key focus areas of my Administration: **Economic Development, Strong Finances, Public Safety, Education, and Quality of Life.**

1. Economic Development

Without a doubt, the cornerstone of my Administration is economic development. In order to strengthen and develop the Lowell 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 is never an easy task, but COVID-19 made this year's budget especially challenging due to the lingering impact on local receipts in FY2023. These receipts, such as the local option meals tax, lost revenue in the parking enterprise fund, from liquor licenses, permit revenue, and others tied to the local economy, strained the budget during COVID-19 and while a recovery appears imminent; its trajectory is unpredictable—as is its pace. However, through careful financial management significant federal relief through the American Rescue Plan Avt ("ARPA"); Lowell will not only be able to recoup lost revenue, but make unprecedented investments in areas of critical need and address inequities.

Through targeted investment in key priority areas, the city will revitalize the local economy in FY2023. This will be accomplished through the funding proposal in the FY2023 capital plan and those capital investments previously funded by this City Council and the ARPA investments. The FY2023 operational budget and the coordinated efforts of the Economic Development Office in DPD will compliment these investments and ensure that the capital and federal grant monies make an impact commensurate with the City Council's goals. The city's role in economic development has shifted, significantly, as the DPD not must only focus its efforts as much on business retention as on attracting new businesses.

In an effort to continue to provide support during these challenging times, the City will continue the temporary outdoor seating program in FY2023. This program was created to allow restaurants to use more sidewalks, private parking lots, and public rights-of-way. This temporary program, available for the duration of the outdoor dining season, will allow the City to expand its outdoor dining areas and streamline the permitting process to support our local eateries and residents. Restaurants have still not fully recovered from the negative impacts of the global pandemic. This program will be free of charge for restaurants. Prior permit holders will be granted the same permissions as preceding years and we will open up the application portal to accept new restaurants throughout the City who may want to participate. The program has been incredibly successful as it has enabled customers to feel safe while supporting our local economy during these incredibly unprecedented times. In FY2023, my Administration will explore proposing a permanent ordinance that will be successful after the City has completely recovered from the impacts of this pandemic.

To effect meaningful change in Lowell, we must "think big". While it is important to stabilize the community quickly and address basic needs, ARPA funds also offer the opportunity to innovate. Through the remainder of the public input listening and feedback process, the Administration and the City Council must think beyond restoring Lowell to a pre-pandemic status-quo. Rather, we should consider programs and services to accelerate opportunities for sustainable equity and mobility. ARPA funds will allow us to implement strategies that reduce income and wealth inequities and give all Lowell residents a "leg up" for opportunities.

2. Strong Finances

A strong, sustainable recovery cannot succeed without strong finances. A solid financial foundation is the bedrock upon which any municipality is built and must be at the forefront of any and all decisions. This budget is built on those principles and despite the host of financial challenges faced by all Gateway Cities, as well as those particular to Lowell, this budget is balanced and achieves the delicate balance between quality service delivery and affordable taxes for our residents.

This City Council was wise to prioritize the ARPA funding category of "revenue replacement" before embarking on the many other eligible projects. The financial results from FY2022 prove out these decisions in the significant increase to the fund balance in the General Fund at a level higher than Lowell has seen in many years. At the end of FY21, the fund balance was $22.4 million, an increase of $15.7 million over FY20. This increased fund balance will indicate to the ratings agencies, such as *Standard & Poor's* and *Moody's* that Lowell's financial outlook is strong and worthy of investment. It is important that this boost to the city's finances be maintained and sustainable through the implementation and adherence to strong policies. In the early days of my Administration, I met with the CFO and the finance team to review and revise all financial policies and included with my budget proposal is a revised comprehensive financial policy guidebook which will guide the next several years of my Administration.

While the financial management in Lowell is strong, as recognized by the ratings agencies and the Department of Revenue, there still exist several looming fiscal issues which must be addressed. Those issues can be found on the balance sheet in the city's long-term liabilities. Both the pension and other post-employment benefits ("OPEB") liabilities are staggering at $260.2 million $859.4 million, respectively. To address these long-term issues, my Administration will continue to fund the OPEB Trust and build reserves. Addressing structural deficits in the budget will also be a priority for my finance team, as well as strengthening internal controls and making city government more transparent.

3. Public Safety

Another key to advancing economic development is public safety. If we do not 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's development, as it is directly influences a company's decision to locate within the city limits. Despite the fiscal challenges, as part of this FY2023 budget, I am proposing the Council appropriate funding to maintain the total number of budgeted sworn officers in the Lowell Police Department ('LPD') at 250. In the fourth quarter of calendar year 2021, total crime incidents rose across all categories by 11%. With this budget, I am committed to funding the Lowell Police Department fully and supporting their initiatives to increase community collaboration, foot patrols, and integration

of the officers within the fabric of the community. 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 to the aforementioned funding in the operating budget, the 2023 Capital Budget includes additional investment in body cameras for the uniformed officers of the LPD.

In March of CY2022, the Lowell Police Department has earned accreditation from the Massachusetts Police Accreditation Commission, making the department the largest municipal police force in Massachusetts to achieve the state's highest level of professional certification. The Lowell Police Department began the process of seeking accreditation in 2018. The years-long, self-initiated process includes rigorous independent review and evaluation by MPAC of the department's compliance with 257 mandatory standards and 125 optional standards. An assessment team from MPAC visited the department in September 2021, reviewing management, operations, technical support activities, policies, emergency response planning, training, communications, facilities, equipment, evidence handling, use of force, vehicular pursuit policies, prisoner transportation and holding facilities among other topics. The men and women of the Lowell Police Department are amongst the bravest in the country and this budget supports their tireless work to make Lowell a better place to live and work.

The FY2023 appropriation in the operating budget for the Lowell Fire Department ('LFD') meets the call of the City Council to reduce company closings, or so-called "brown outs". Pursuant to several motions passed by the City Council, the Fire Department will maintain maximum fire protection through the reduction in closings. We will accomplish this by first, maintaining the ranks for fire protection and public safety by fully funding the number of firefighters and following the civil service process to fill vacant, but funded positions. Second, an amount of $1.5 million is proposed in the LFD overtime account, as well as a new, Ordinance position in the LFD. In FY2023, my Administration is also proposing capital investments in the LFD to replace ageing apparatus, which will supplement the recent appropriation by the City Council to purchase an additional ladder truck. This will set the course for a renewed investment in the department's equipment.

4. Education

Education is the bedrock of any successful municipality, but like in so many other respects—Lowell is special in this regard because Lowell is a *Learning City*. In spite of the challenges associated with education funding in Gateway Cities across the Commonwealth, the Lowell City Council has continually exceeded the net school spending requirement each year. Lowell is home to a world class university and community college, a thriving arts community and dozens of organizations that foster learning in all areas for all ages. To start each child down the road to a successful future, a strong primary and secondary education system is vital.

The recommended appropriation for the Lowell Public School District for FY2023 is $213,706,072. For most Gateway Cities, the key financing source for education is the Chapter 70 funding formula from the Commonwealth's Chapter 70 funding formula. In this, Lowell is no different. However, for those communities whose funding for schools is disproportionately comprised of state revenue, their ability to increase funding from the tax levy is severely limited. This is where Lowell has historically set itself apart from its peers and, despite the impact of COVID-19 on city finances, the FY2023 budget will meet the net school spending requirement. The City of Lowell exceeded its Net School Spending

requirement by $6.4 million in FY2021—the most recent year that has been certified by DESE—and is also projected to exceed the funding requirement FY2022 pursuant to the DESE calculations.

This annual spending certification does not include, however, other appropriations by the City Council on school improvement projects in both the operating and the capital budgets. The Department of Public works ('DPW') will renew its effort to maintain and repair Lowell's schools through daily operations and the projects submitted to the MSBA for funding in the Accelerated Repair Program will make significant progress in raising the standard for the physical education environment in the city's school buildings. An amount of $2.3 million is included in the capital budget to fund school building improvement projects, above and beyond the projects submitted to the MSBA for the Accelerated Repair Program. Despite the fact that the debt service associated with these capital repairs cannot be credited towards the city's Net School Spending requirement and must be absorbed by the city's operational budget; this City Council has made it abundantly clear that the focus of capital funding must be directed towards the maintenance and upkeep school facilities.

5. Quality of Life

The residents and businesses of Lowell deserve the highest quality services; and the employees of the city deserve the best possible work environment. These two principles will guide my Administration's approach to improve the quality of life for everyone in our community in an environment of excellence while maintaining a strong financial position including awareness of the impact on taxpayers.

We must manage our resources efficiently and effectively to improve the quality of life for all of Lowell's residents. My Administration will work towards achieving this goal by employing a *data-driven* approach to management. As an example, in FY2021, the Department of Public Works filled 1,840 potholes. This is an informative data point, but without context on performance it is not useful in managing, nor improving, the quality of our city. My Administration will focus on response times and performance measures, such as the average time to fill potholes, to gauge staffing levels and resources in departments and discuss these opportunities and challenges with the City Council and the public. This public debate is critical, in order to both set expectations with the public for appropriate service levels they can expect from their city government, as well as to inform discussions with the Council on the need for resources using real data.
Through previous performance initiatives like *LowellSTAT*, we have a good understanding of the work outputs associated with public works, development services, public safety, and other city departments. Now we need to not only examine those factors for efficiencies which may allow cost saving or better allocations of resources, but we can also look to understand more subjective variables, such as public health and the aesthetic quality of the city.

It makes sense to think about the broad picture and pursue policies that improve residents' well-being. Particularly in difficult economic climates, we must ensure the best quality of life for our community members, including the accurate, courteous and efficient delivery of services. At the end of the day, making life better for the people who live and work in this city is our primary task.

FY2023 Budget Highlights & Challenges

While I am proud of the initiatives presented in this budget, planning for the FY2023 fiscal cycle was not without its challenges, challenges that had to be overcome immediately upon entering office. Fixed costs have risen, including a $1.6 million increase in our pension assessment from PERAC. As of the date of this letter, "Cherry Sheet" assessments from the Commonwealth will increase by a substantial amount in FY2023 as well due to a $4.8 million increase to the city's assessment for charter tuition.

My Administration has held the line on discretionary spending and included funding only for contractual increases to service contracts for essential services. However no single, non-fixed cost expense increase is more onerous, than the increased cost for trash and recycling collection and disposal. By contract, the city must pay for so-called "contaminated recycling" and must assume the full impact of the cost. The increase to the DPW budget for trash is approximately $380,000, year-over-year, but this cost is substantially higher than what was once the norm. Without an increase to the trash fee, the increase is borne by the tax base. The only potential mitigating factor is in behavior of Lowell residents to keep a careful eye on items thrown into the recycling bin on a weekly basis. Personnel cost increases are budgeted within departments and include the final COLA from the last contract period. All of these fixed costs, combined with our financial commitment to our key focus areas, limited our ability to expand any discretionary 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.

Conclusion and Recommendation

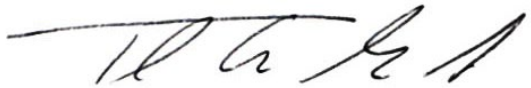
Many of the aforementioned initiatives and challenges represent a substantial cost, but my administration has worked tirelessly to limit the impact to the taxpayer. This budget includes a planned levy increase of 5.5%, plus new growth. While above the standard 2.5% marker, this increase will afford the city the opportunity to make progress in addressing many long-standing issues and make key investments to improve the quality of services. 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. This fact is evidenced by the $18.2 million in excess levy capacity in FY2022—the amount of money below the tax levy limit prescribed by proposition 2 1/2. In the coming years, we must continue to find creative ways to increase revenue streams. Lowell is more heavily reliant on state aid than most Massachusetts municipalities, as approximately two-thirds of the entire city budget comes from the State budget.

This budget is the result of months of work by my finance team in conjunction with all department heads. While unable to meet many worthwhile request, my Administration attempted to be reasonable and fair with each department while 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 another 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, Assistant to the City Manager Doreen Burgess, Chief Information Officer Mirán Fernandez, Human Relations Director Mary Callery, and all of the Department Heads whom played an integral role in developing and producing

this budget. I am sincerely thankful to 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 the honor of a lifetime to serve as your City Manager.

With this transmittal letter and enclosed detailed budget documents, I further recommend approval by the City Council.

Sincerely,



Thomas A. Golden Jr.

City Manager

Cc: Conor Baldwin, Chief Financial Officer

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 2023, my Administration will continue to build upon this same philosophy of accountability and performance management. The City has maintained our focus on **Economic Development, Fiscal Management, Public Safety, Education, 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 five Key Focus Area (KFA) initiatives for FY2023.

	Key Focus Area (KFA)	Scorecard
1.	*Economic Development*	*Scorecard*
2.	*Financial Management*	*Scorecard*
3.	*Public Safety*	*Scorecard*
4.	*Education*	*Scorecard*
5.	*Quality of Life*	*Scorecard*

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	FY23 Target
Development Services	New single family building permits issued	20
Development Services	Number of land-use board pre-application consultations with developers and private companies	425
Development Services	Development project applications to land-use boards processed	150
Development Services	Total Inspectional 21D violation revenues	$50,000
DPD	Planning documents advanced	18
DPD	Grant and loan agreements executed with sub-recipients.	40
DPD	Brownfield sites addressed through assessment and remediation efforts	11
DPD	Infrastructure, parks and other capital improvement projects advanced	28
DPD	Number of grant applications and required grant reports	50
DPD	Transportation Engineer – 60 day trials	60
Budget	Capital funds planned for infrastructure improvements < $15M	$42,017,011
Public Works	Amount of sidewalk refurbished (miles)	4
Public Works	Number of potholes filled	2,200
Public Works	Amount of road repaved (miles)	3.5
Wastewater	Total length of new sewer pipe laid (in feet)	250
Water	Water trenches repaired	125
Water	Number of water main breaks repaired	30

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	FY23 Target
Finance General	Standard and Poor's (S&P Bond Rating)	AA+
DPD	Businesses assisted by the Economic Development office	450
Development Services	Total building permit revenue	$1,100,000
Development Services	Number of development project applications to land-use boards processed	150
DPD	Number of jobs created in the city that have a direct correlation with "TIF" agreements	414
DPD	Storefronts rehabilitated with façade improvement funds	6
Parking	Total number of parking kiosk transactions	500,000
Parking	Total number of meter payments made with via smartphone app	150,000
CASE	Sponsorship dollars supporting city-sponsored programs	$200,000
CASE	Number of Lowell events promoted annually	1,700
CASE	Large-scale events (1,000-150,000 attendees) hosted and permitted	18
CASE	Overall attendance for events CASE staff coordinates and permits annually	150,000
CASE	Ethnic Festival processions	20

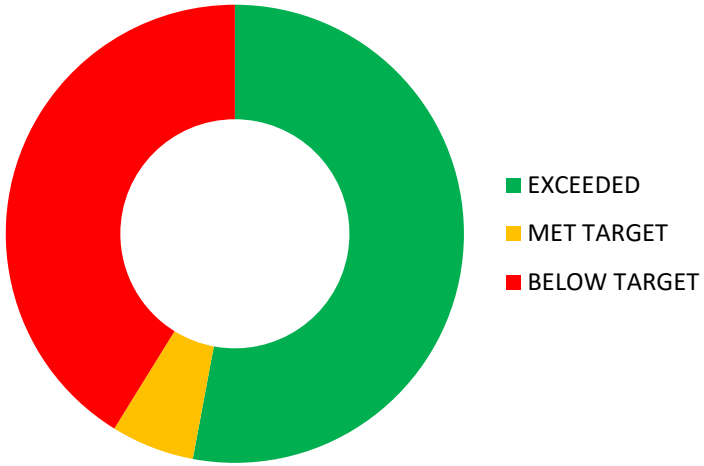
ECONOMIC DEVELOPMENT FOCUS

Key Performance Indicators for Goal 3

"**Support community development by investing in the Lowell's neighborhoods and physical infrastructure.**"

Department	Key Performance Indicator	FY23 Target
DPD	Square feet of active community gardens and land under cultivation in Lowell neighborhoods	177,265
DPW	Number of streets accepted	2
DPW	Average time (days) to respond to street light outage requests	3.5
DPW	Number of potholes filled	2,200
DPW	Amount of road repaved (miles)	3.5
DPW	Amount of sidewalk refurbished (miles)	4
DPW	Recycling rate	20%
DPW	Number of street opening permits issued	1,000
DPW	Number of Civic Plus Requests Addressed	4,800
Wastewater	Odor complaints	0
Water	Hydrants repaired	135

ECONOMIC DEVELOPMENT



59%

Of reported departmental KPIs met (within 10%) or exceeded target

KEY PERFORMANCE INDICATORS – FY2020 & FY2021[1]

FINANCE GENERAL

KEY PERFORMANCE INDICATOR	2020	2021	Trend
STANDARD AND POOR'S (S&P) BOND RATING	AA-	AA-	●

DEVELOPMENT SERVICES

KEY PERFORMANCE INDICATOR	2020	2021	Trend
INSPECTIONAL 21D VIOLATION REVENUE	$83,053	$37,386	▼
PLANNING BOARD REVENUE	$23,437	$50,000	▲

PUBLIC WORKS

KEY PERFORMANCE INDICATOR	2020	2021	Trend
AMOUNT OF SIDEWALK REFURBISHED (MILES)	1.39	3.73	▲
NUMBER OF STREET OPENING PERMITS ISSUED	769	956	▲
POTHOLES FILLED	1,634	1,840	▲

[1] Indicators are based on the last full year's data.

RECYCLING RATE	24%	24%	●
TOTAL NUMBER OF CIVIC PLUS REQUESTS ADDRESSED	4,166	5,595	▲

PARKING

KEY PERFORMANCE INDICATOR	2020	2021	Trend
TOTAL NUMBER OF PARKING KIOSK TRANSACTIONS	433,551	270,272	▼
TOTAL NUMBER OF METER PAYMENTS MADE VIA SMARTPHONE APP	106,000	91,239	▼

PLANNING AND DEVELOPMENT

KEY PERFORMANCE INDICATOR	2020	2021	Trend
BUSINESSES ASSISTED BY ECONOMIC DEVELOPMENT OFFICE	300	200	▼
STOREFRONTS REHABILITATED WITH FAÇADE IMPROVEMENT FUNDS	2	0	▼
NUMBER OF JOBS CREATED IN THE CITY THAT HAVE A DIRECT CORRELATION WITH "TIF" AGREEMENTS	449	0	▼
LAND USE BOARD CONSULTATIONS WITH DEVELOPERS AND PRIVATE COMPANIES	416	192	▼
GRANT AND LOAN AGREEMENTS WITH SUB-RECIPIENTS	54	55	●
SQUARE FEET OF ACTIVE COMMUNITY GARDENS AND LAND UNDER CULTIVATION	174,865	177,265	▲
NUMBER OF DEVELOPMENT PROJECT APPLICATIONS TO LAND-USE BOARD PROCESSED	150	75	▼

(This page intentionally blank)

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	FY23 Target
Finance General	Stabilization fund balance	$ 17,500,000
Finance General	Dollars over/under Net School Spending requirement	+ $2,750,000
Finance General	S&P Bond rating	AA+
Finance General	Budget transfers approved	100
Finance General	Annual Free Cash certification	$ 4,000,000
Finance General	Percent Change in General Fund NET Position (Over Prior FY)	5%
Finance General	Lowell Single Family Tax Bill – Dollars Below MA Average	- $ 1,775
Finance General	OPEB Liability (as of 6/30)	$925,000,000
Finance General	OPEB Trust Balance	$15,250,000
Finance General	Pension Liability	$300,000,000
Finance General	Pension fiduciary net position as a % of total pension liability	65%
Budget Department	GFOA Distinguished Budget Award	WIN

FINANCIAL MANAGEMENT FOCUS

Key Performance Indicators for Goal 2

"**Enhance the transparency of financial management.**"

Department	Key Performance Indicator	FY23 Target
Auditor	Financial statements completed	3/1/2023
Auditor	Schedule A completed	11/30/2023
MIS	Digitally managed documents (non-MUNIS)	1,600,000
MIS	Digitally managed documents (MUNIS)	2,900,000
Treasurer	Total Paperless Customers	5,000

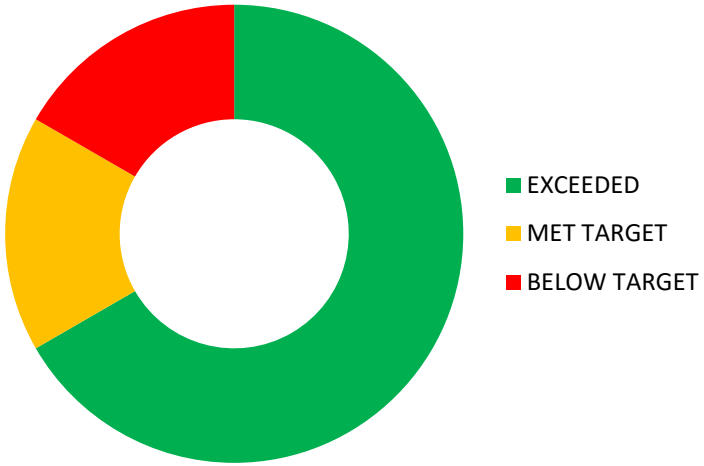
FINANCIAL MANAGEMENT FOCUS

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	FY23 Target
Budget Department	Capital plan appropriation (Total All Sources)	$45,631,946
Budget Department	Capital funds planned for public safety	$1,589,935
Budget Department	Capital funds planned for community development	$1,550,000
MIS	Average system uptime outside of scheduled maintenance	98.10%

FINANCIAL MANAGEMENT



83%

Of reported departmental KPIs met (within 10%) or exceeded target

KEY PERFORMANCE INDICATORS – FY2020 & FY2021[2]

FINANCE GENERAL

KEY PERFORMANCE INDICATOR	2020	2021	Trend
STABILIZATION FUND BALANCE	$12,283,568	$12,863,344	▲
MET NET SCHOOL SPENDING	EXCEEDED	EXCEEDED	●
BUDGET TRANSFERS APPROVED	133	133	●
S&P BOND RATING	AA-	AA-	●
LOWELL SINGLE FAMILY TAX BILL, DOLLARS BELOW MA AVERAGE	-$1,801	-$1,332	▼
ANNUAL FREE CASH CERTIFICATION	$7,462,706	$17,780,512	▲
PERCENT CHANGE IN NET POSITION (OVER PRIOR YEAR)	0.0%	0.0%	●
OPEB LIABILITY (AS OF JUNE 30)	$793,425,712	$859,367,705	▲
OPEB TRUST BALANCE	$10,608,472	$13,527,923	▲
PENSION LIABILITY	$230,512,993	$260,174,916	▲

[2] Indicators are based on the last full year's data.

BUDGET DEPARTMENT

KEY PERFORMANCE INDICATOR	2020	2021	Trend
CAPITAL PLAN PUBLIC SAFETY	$6,909,022	$3,204,758	▼
CAPITAL PLAN COMMUNITY DEVELOPMENT	$9,116,376	$1,649,433	▼
CAPITAL PLAN INFRASTRUCTURE	$42,547,912	$30,715,393	▼
GFOA DISTINGUISHED BUDGET AWARD	WON	WON	●

AUDITOR

KEY PERFORMANCE INDICATOR	2020	2021	21 Trend
COMPLETE FINANCIAL STATEMENTS	12/01/19	12/31/2021	●
COMPLETE SCHEDULE A	05/11/21	11/30/2021	●

MIS

KEY PERFORMANCE INDICATOR	2020	2021	Trend
NUMBER OF DIGITALLY MANAGED DOCUMENTS (NON-MUNIS)	1,355,720	1,450,000	▲
NUMBER OF DIGITALLY MANAGED DOCUMENTS (MUNIS)	1,805,038	2,400,000	▲

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	CY22 Target[3]
Police	Juvenile Incidents	50
Police	Group A Offenses	4,276
Police	Group B Offenses	635
Police	Compstat Meetings	26
Police	State Grant Funding	$ 1,500,000
Police	Federal Grant Funding	$ 500,000
Police	Individuals Booked	1,784
Police	Firearm Permits Issued	470
Police	Police Computer Aided Dispatch (CAD) Calls	97,980
Police	Total Computer Aided Dispatch (CAD) Calls	113,273

[3] 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	FY23 Target
Fire	Number receiving fire safety instruction (Adults & Children)	6,000
Fire	Total Number of Calls	15,610
Fire	Number of Fires	290
Fire	Number of Rescue/ EMS Calls	10,250
Fire	Hazardous Conditions Calls	610
Fire	Good Intent Calls	700
Fire	Total False Calls	2,500
Fire	Inspections performed by Fire Companies	600
Fire	Inspections performed by Fire Prevention Inspectors	3,300
Fire	Number of Company Closings (Brownouts)	300

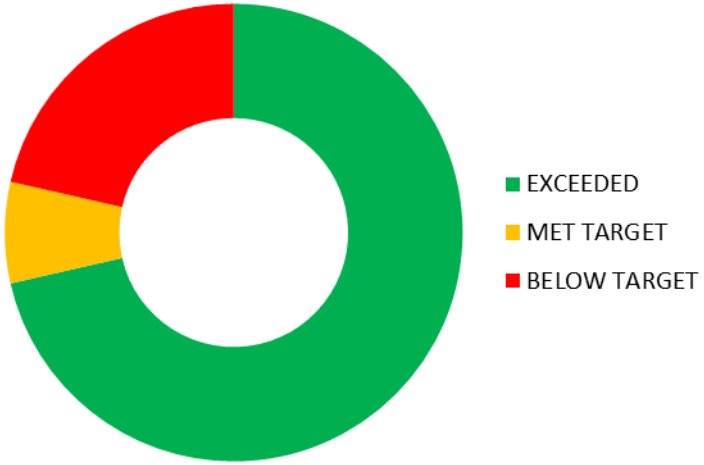
PUBLIC SAFETY FOCUS

Key Performance Indicators for Goal 3

"**Promote clean, healthy, safe, and sustainable neighborhoods throughout the City of Lowell.**"

Department	Key Performance Indicator	FY23 Target
Development Services	Building and trades related inspections conducted	5,500
Development Services	Number of COI Inspections Completed	375
Development Services	Sanitary Code Complaints Inspected	2,500
Development Services	Number of Accepted Registrations of Vacant/ Foreclosed Properties in Compliance with Ordinance	80
Development Services	Building, Electrical, Plumbing, Gas, and Mechanical Permit Applications Processed	6,500
DPD	Square feet of active community gardens and land under cultivation in Lowell neighborhoods	177,265
DPD	Brownfield Sites Addressed Through Assessment or Remediation Efforts	11
Health	Reported Communicable Diseases	1,500
Health	Immunizations	400

PUBLIC SAFETY



79%

Of reported departmental KPIs met (within 10%) or exceeded target

KEY PERFORMANCE INDICATORS – FY2020 & FY2021[4]

POLICE (*CRIME DATA BASED CALENDAR YEAR*)

KEY PERFORMANCE INDICATOR	2020	2021	Trend
NIBRS GROUP A OFFENSES	4,860	4,509	▼
NIBRS GROUP B OFFENSES	749	658	▼
JUVENILE INCIDENTS	51	52	▼
CALLS FOR POLICE DISPATCH (PERCENT OF TOTAL)	88%	86%	▼
POLICE ONLY COMPUTER AIDED DISPATCH (CAD) CALLS	101,516	99,980	▼
FIREARMS RECOVERED	96	557[5]	▲
INDIVIDUALS BOOKED	2,012	1,821	▼

[4] Indicators are based on the last full year's data.
[5] A total of 467 firearms were accounted for from one household after the resident passed away.

FIRE

KEY PERFORMANCE INDICATOR	2020	2021	Trend
COMPANY CLOSINGS (BROWNOUTS)	257	427	▼
NUMBER OF INSPECTIONS PERFORMED BY FIRE PREVENTION INSPECTORS	2,387	3,581	▲
TOTAL FIRES	234	351	▲

DPD & DEVELOPMENT SERVICES

KEY PERFORMANCE INDICATOR	2020	2021	Trend
REGISTRATION OF VACANT/FORECLOSED PROPERTIES	146	37	▼
COI INSPECTIONS COMPLETED	352	197	▼
SQUARE FEET OF ACTIVE COMMUNITY GARDENS AND LAND UNDER CULTIVATION IN LOWELL NEIGHBORHOODS	174,865	177,265	▲

HEALTH

KEY PERFORMANCE INDICATOR	2020	2021	Trend
IMMUNIZATIONS	386	5,747	▲

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[6]

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

Department	Key Performance Indicator	FY23 Target
Schools	Student- Teacher Ratio	13.5:1
Schools	CH. 70 School Aid	$200,970,019
Schools	Total enrollment (District)	14,200
Schools	Attendance Rate	93%
Schools	Total Expenditures Per Pupil	$14,000
Schools	Percentage of LPS 10th Grade Students Scoring "Proficient or Higher" on MCAS – **English/ Language Arts**	52.5%
Schools	Percentage of LPS 10th Grade Students Scoring "Proficient or Higher" on MCAS – **Mathematics**	45%
Schools	Percentage of LPS 10th Grade Students Scoring "Proficient or Higher" on MCAS – **Science & Tech/Eng**	60%
Finance	Direct Cash Contribution from the General Fund to the Schools	$12,736,053
Health	Percentage of Students who Return to Class After Visiting a School Nurse	85%
DPW	Number of School Work Orders Completed	2,100
GLTHS	Lowell Assessment	$10,414,657

[6] School participation and testing rates varied across schools, districts, and student groups in 2021 more than in prior years due to COVID-19.

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	FY23 Target
Library	Electronic format holdings	114,200
Library	Registered Borrowers	16,220
Library	Circulation	95,820
Library	Adult Programs Offered	305
Library	Adult Program Participants	1,200
Library	Young Adult Programs Offered	120
Library	Young Adult Participants	650
Library	Children's Programs Offered	150
Library	Children's Program Participants	2,550
Library	Grants (including State Aid)	$856,000
Career Center	Youth Placement in Employment or Education	83%
Career Center	Youth Degree of Certification attained	80%
Fire	Number receiving fire safety instruction (Adults & Children)	6,000

EDUCATION FOCUS

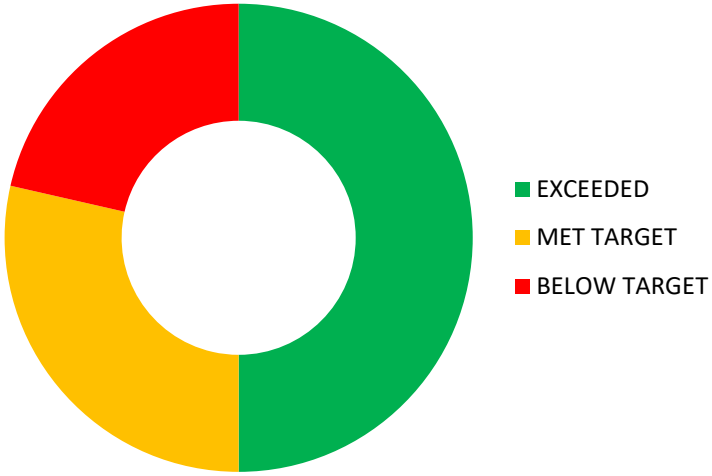
Key Performance Indicators for Goal 3[7]

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

Department	Key Performance Indicator	FY23 Target
Schools	Drop-out Rate	2.5%
Schools	Graduation Rate (4 years)	81.5%
Schools	Teachers Licensed	99%
Schools	Student Absent 10+ Days per Year	20%
Schools	Graduates Attending Higher Ed Institutions	62.5%
Schools	Attendance Rate	93%

[7] School participation and testing rates varied across schools, districts, and student groups in 2021 more than in prior years due to COVID-19.

EDUCATION



79%

Of reported departmental KPIs met (within 10%) or exceeded target

KEY PERFORMANCE INDICATORS – FY2020 & FY2021[8]

SCHOOL FUNDING

KEY PERFORMANCE INDICATOR	2020	2021	Trend
CHAPTER 70 EDUCATION FUNDING	$135,786,743	$175,807,304	▲
GLTHS ASSESSMENT	$9,149,744	$9,215,301	▲

LOWELL PUBLIC SCHOOLS[9]

KEY PERFORMANCE INDICATOR	2020	2021	Trend
DROP OUT RATE (GRADE 9-12)	3.30%	2.70%	▼
4 YEAR GRADUATION RATE	80.9%	81.5%	▲
STUDENTS ABSENT 10+ DAYS	19.5%	21.9%	▲
TOTAL ENROLLMENT (DISTRICT)	14,434	14,023	▼
PERCENT OF STUDENTS WHO ARE AT OR ABOVE MCAS PROFICIENCY: **SCIENCE & TECH/ENG** (ALL GRADE LEVELS)	No MCAS Data	18%	●
STUDENT - TEACHER RATIO	13.4 : 1	12.8:1	▼

[8] Indicators are based on the last full year's data.

[9] School participation and testing rates varied across schools, districts, and student groups in 2021 more than in prior years due to COVID-19; MCAS were not administered during 2020.

POLLARD MEMORIAL LIBRARY

KEY PERFORMANCE INDICATOR	2020	2021	Trend
CHILDREN'S PROGRAMS	102	14	▼
ADULT PROGRAMS	196	232	▲
YOUNG ADULT PROGRAMS	141	68	▼
ELECTRONIC FORMAT HOLDINGS	77,696	118,757	▲

FIRE

KEY PERFORMANCE INDICATOR	2020	2021	Trend
NUMBER RECEIVING FIRE SAFETY INSTRUCTION (ADULTS & CHILDREN)	4,013	6,019	▲

MASSHIRE LOWELL CAREER CENTER

KEY PERFORMANCE INDICATOR	2020	2021	Trend
YOUTH PLACEMENT IN EMPLOYMENT OR EDUCATION	76%	64%	▼

KEY FOCUS AREA 5

QUALITY OF LIFE

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.

QUALITY OF LIFE FOCUS

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	FY23 Target
Recreation	Registered summer program participants	850
Recreation	Number of Recreation Permits issued	15,000
Recreation	MyRec unique registrations	1,300
Recreation	MyRec Lowell resident registrants	2,000
Recreation	MyRec Facility/area reservations	15,000
Library	Number of programs available to adult patrons	305
Library	Number of Adult Program Participants	1,200
Library	Number of programs available to children and caregivers	150
CASE	Number of large scale events (1,000-150,000 attendees) hosted and or permitted throughout the year	18
CASE	Flag raisings	35
CASE	Ethnic festivals and processions	20
CASE	Number of Lowell events promoted annually	1,700
CASE	Overall attendance for events CASE staff coordinate/ permit annually	150,000
COA	Number of participants in fitness & health programs (unduplicated)	300

QUALITY OF LIFE FOCUS

Key Performance Indicators for Goal 2

"**Focus on quality of life issues for all citizens with outreach and prevention programs.**"

Department	Key Performance Indicator	FY23 Target
COA	Total number of grocery shopping trips from senior housing	0
COA	Number of unduplicated seniors (senior center activities and rides)	2,400
COA	Total meals served (Breakfast/Lunch)	24,000
Fire	Number of company closings (Brownouts)	300
Health	Immunizations	300
Library	Adult Program participants	1,200

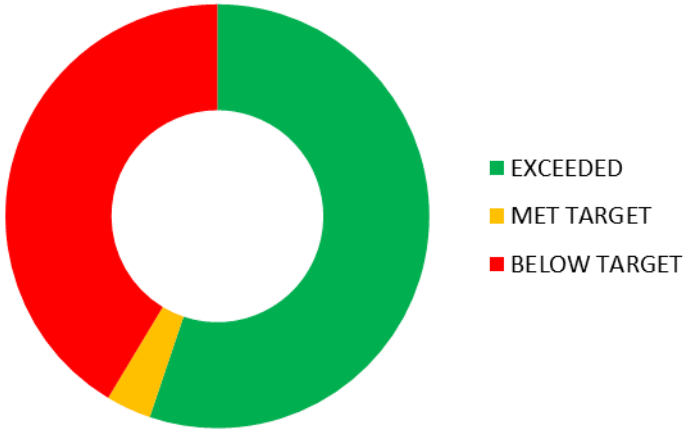
QUALITY OF LIFE FOCUS

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	FY23 Target
DPW	Amount of Road Repaved (miles)	3.5
DPW	Number of potholes filled	2,200
DPW	Amount of Sidewalk Refurbished (miles)	4
DPW	Number of Civic Plus Requests Addressed	4,800
DPW	Recycling rate	20%
DPW	Average response time in days for streetlight outage	3.5
DPW	Number of tree issues responded to and addressed	600
DPD	Infrastructure, parks and other capital improvement projects advanced	28
DPD	Number of accepted registrations of vacant/foreclosed properties in compliance with the ordinance	80
DPD	Square feet of active community gardens and land under cultivation in Lowell neighborhoods	177,265
Wastewater	Number of odor complaints	0
Wastewater	Number of catch basins repaired and replaced	100
Wastewater	Number of catch basins cleaned	350

QUALITY OF LIFE



59%

Of reported departmental KPIs met (within 10%) or exceeded target

KEY PERFORMANCE INDICATORS – FY2020 & FY2021[10]

PLANNING AND DEVELOPMENT

KEY PERFORMANCE INDICATOR	2020	2021	Trend
NUMBER OF ACCEPTED REGISTRATIONS OF VACANT/ FORECLOSED PROPERTIES IN COMPLIANCE WITH ORDINANCE	146	37	▼
SQUARE FEET OF ACTIVE COMMUNITIES GARDENS AND LAND UNDER CULTIVATION IN LOWELL NEIGHBORHOODS	174,865	177,265	▲
INFRASTRUCTURE, PARKS AND OTHER CAPITAL IMRPOVEMENT PROJECTS ADVANCED	40	23	▼

PUBLIC WORKS

KEY PERFORMANCE INDICATOR	2020	2021	Trend
AMOUNT OF ROAD REPAVED (MILES)	2.60	3.39	▲
NUMBER OF POTHOLES FILLED	1,430	1,840	▲
RECYCLING RATE	24%	24%	●
AVERAGE RESPONSE TIME FOR STREETLIGHT OUTAGE (DAYS)	3.75	3.5	▼
AMOUNT OF SIDEWALK REFURBISHED (MILES)	1.39	3.73	▲
NUMBER OF CIVIC PLUS REQUESTS ADDRESSED	2,301	5,595	▲

[10] Indicators are based on the last full year's data.

NUMBER OF TREE ISSUES RESPONDED TO AND ADDRESSED	679	700	▲

CASE

KEY PERFORMANCE INDICATOR	2020	2021	Trend
OVERALL ATTENDANCE FOR EVENTS CASE STAFF COORDINATES	222,511	500	▼
NUMBER OF LARGE SCALE EVENTS (1,000-150,000 ATTENDEES) HOSTED AND OR PERMITED THROUGHOUT THE YEAR	16	0	▼
NUMBER OF FLAG RAISINGS	7	19	▲
ETHNIC FESTIVALS & PROCESSIONS	11	0	▼
LOWELL EVENTS PROMOTED ANNUALLY	1,600	200	▼

COA

KEY PERFORMANCE INDICATOR	2020	2021	Trend
NUMBER OF PARTICIPANTS IN FITNESS & HEALTH PROGRAMS (UNDUPLICATED)	460	108	▼
TOTAL MEALS SERVED (BREAKFAST/LUNCH)	10,127	19,583	▲
NUMBER OF UNDUPLICATED SENIORS (SENIOR CENTER ACTIVITIES AND RIDES)	1,928	2,107	▲

RECREATION

KEY PERFORMANCE INDICATOR	2020	2021	Trend
NUMBER OF RECREATION PERMITS ISSUED	9,035	17,204	▲
MYREC UNIQUE REGISTRATIONS	2,000	542	▼
MYREC LOWELL RESIDENT REGISTRANTS	3,298	2,136	▼
MYREC FACILITY/AREA RESERVATIONS	9,035	17,204	▲

HEALTH

KEY PERFORMANCE INDICATOR	2020	2021	Trend
IMMUNIZATIONS	335	5,747	▲

POLLARD MEMORIAL LIBRARY

KEY PERFORMANCE INDICATOR	2020	2021	Trend
ADULT PROGRAMS	196	232	▲
ADULT PROGRAM PARTICIPANTS	1,617	992	▼
CHILDREN'S PROGRAMS	102	14	▼

LOWELL REGIONAL WASTEWATER UTILITY

KEY PERFORMANCE INDICATOR	2020	2021	Trend
NUMBER OF ODOR COMPLAINTS	1	9	▲
NUMBER OF CATCH BASINS REPAIRED AND REPLACED	38	100	▲
NUMBER OF CATCH BASINS CLEANED BY LRWWU STAFF	183	350	▲

(This page intentionally blank)

FISCAL YEAR

2023

SECTION II

SUMMARIES

General information about the City of Lowell, including the budget process, and various profiles of the City.

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

(This page intentionally blank)

BUDGET DOCUMENT OVERVIEW

This budget document for Fiscal Year 2023 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 nine 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 2023 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 basis for accounting and budgeting.

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 on goals and performance measures. 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 planned capital expenditures for the City's public investments (commonly referred to as capital projects) for fiscal year 2023. It also includes an update to the City's 5-year Capital Improvement Plan ("CIP")

6. **Appropriation Order:** This section summarizes the financial plans and planned expenditures for the operating budget for Fiscal Year 2023 which is presented to the City Council for their authorization and vote.

7. ***Fiscal Policies (under separate document):*** This section includes fiscal policies, guidelines, and best practices.

8. **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.

9. **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 FY23 was initiated in January of calendar year 2022 by former City Manager Eileen Donoghue. At that time, the City Manager's finance team, who is responsible for compiling the budget, met with the City Manager to update the city's 5-year financial forecast 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 FY23 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. As of May of FY22, some of the major challenges facing the City of Lowell's FY23 operations were projected as follows:

1. Increase in the Pension Assessment of **$1.6 million**;

2. The average overall Health Insurance premium increase is 6.2% from the GIC. Some plan increases were as high as 10.3%. A 6.2% increase represents about **$1.5 million** in additional cost;

3. Increase in the Charter Schools assessment of **$4.8 million**;

4. Personnel Cost associated with the cost of living ('COLA') adjustment of 2.5% negotiated with city unions, approximately **$6 million**;

6. Increase in Solid Waste & Recycling of **$380,000**, plus any contamination charges;

7. An increase in the Greater Lowell Vocational assessment of **$369,000.**

(BUDGET PROCESS CONTINUED)

In the budget guidelines submitted to Department Heads, the City Manager 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. In addition, major contracts for services were to 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 one-time items from the current year eliminated. Departments were asked to expect that reductions would be made during the review process. 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 FY23 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. A complete proposed budget was submitted to the City Council on Tuesday, May 24, 2022 and referred to a Public Hearing. On June 7th, the City Council held a public hearing to solicit citizen participation regarding departmental budget requests. By law, 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 had 45 days within which to act. The City Council adopted the FY23 Budget on June 7, 2022. The Annual Budget and the appropriations contained therein for FY23 became effective July 1, 2022.

THE BUDGET CALENDAR

January 5, 2022	Budget instructions and financial sheets distributed to Department Heads.
February 9, 2022	All department budget requests (financials) due to the finance department for review.
February 10, 2022 to **February 19, 2022**	Finance department to work with departments to complete financial request submissions.
March 1, 2022	Departments' completed budget submissions due (all information emailed to Allison Chambers, Deputy CFO).
March 2, 2022 To **March 11, 2022**	Departments' complete budget submissions reviewed by finance (i.e.: goals, mission statement, performance measures, etc.)
March 28, 2022 – April 1, 2022	CFO, budget staff, and/or City Manager may meet with Department Heads to discuss departmental budgets.

March 28, 2021 – May 15, 2021	Final Budget Preparation (Revenue forecast, expenditure review, cost/ benefit analysis, preliminary budget meetings, etc.)
May 24, 2022	Budget Introduction to Lowell City Council; City Council Votes to Accept Timely Submission of the FY2023 Operating Budget & Endorse Capital Plan
June 7, 2022	Public Hearing for FY2023 Capital Plan loan order & FY2023 Operating budget appropriation order. Projected adoption date by the City Council.
June 28, 2022	Deadline for City Council adoption of the Budget (Mass General Law Chapter 44 § 32).
June 28, 2022	CFO/ Budget Department's transmittal of the Chart of Accounts/appropriations to the City Auditor.
July 1, 2022	Begin Fiscal Year 2023.

A General Profile of the City of Lowell and Facts on File

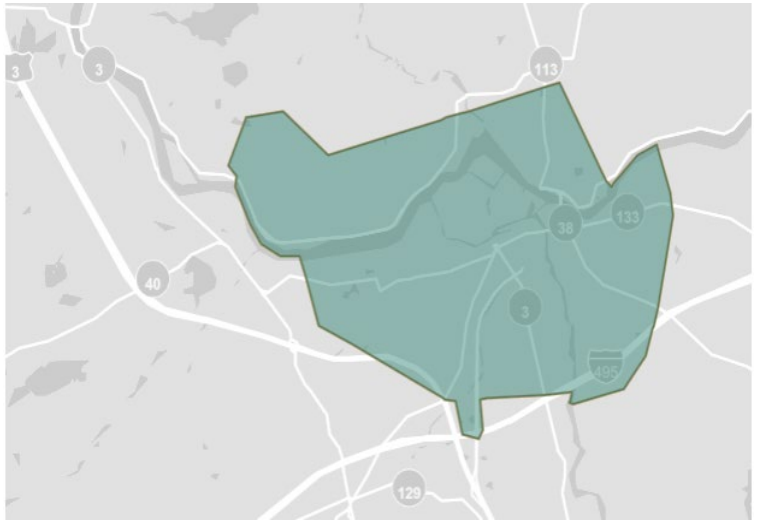
The City of Lowell is the fifth largest city in the Commonwealth of Massachusetts, as of the most recent U.S. Census and its strategic location at the intersections of Routes 495, 93 and 3, provides excellent access to all points of interest in Massachusetts as well as New Hampshire and Maine. Commuter 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 3,200-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. The City is currently renovating the Lowell High school to be a state-of-the-art 21st century learning center for Lowell's youth. The education base also includes Middlesex Community College and UMass 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 to various cultural festivals and events such as: the Southeast Asian Water Festival, Winterfest, the Kinetic Sculpture Rate, Fourth of July fireworks, and more. Residents say—with pride, that Lowell has something for everyone with its unmatched quality of life.

The following pages provide general information about the City of Lowell to familiarize the reader with the City.

LOWELL'S POPULATION AND PEOPLE[11]



Outline Map of the City of Lowell



Kinetic Sculpture Race Downtown

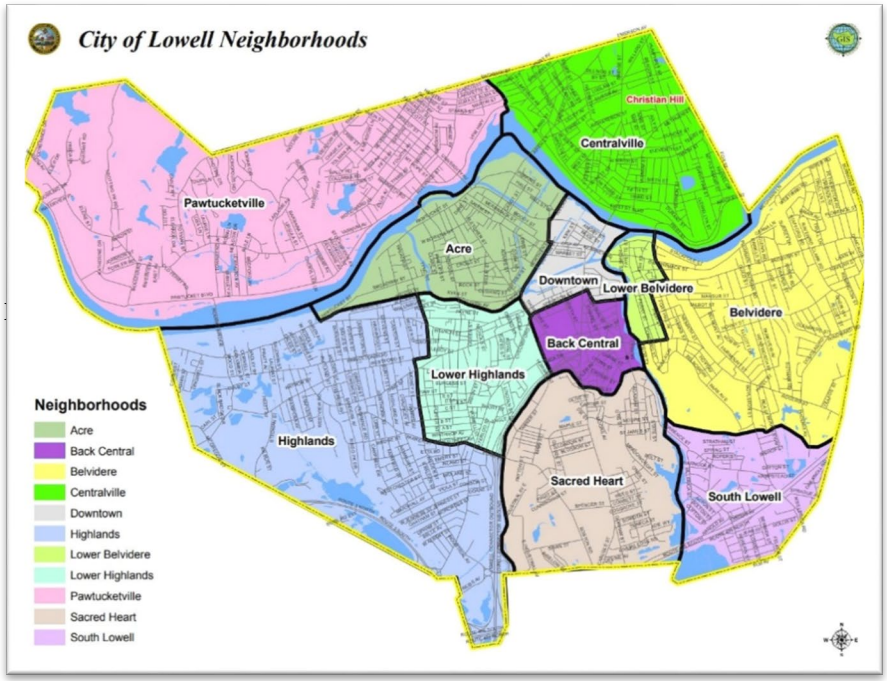
Total Population	Median Household Income	Bachelor's Degree or Higher	Employment Rate	Total Housing Units	Without Health Care Coverage
115,554	$62,487	25.7%	66.9%	43,482	5.6%

Total Households	Hispanic or Latino (of any race)
41,753	25,051

[11] Data from: https://data.census.gov/cedsci/profile?g=1600000US2537000. Retrieved: March 12, 2022

LOWELL'S NEIGHBORHOODS[12]

Lowell has eight distinct neighborhoods: the **Acre, Back Central, Belvidere, Centralville, Downtown, Highlands, Pawtucketville, and South Lowell**. The city also has five ZIP codes: four are geographically distinct general ZIP codes, and one (01853) is for post-office boxes only. The **Centralville** neighborhood, ZIP Code 01850, is the northeastern section of the city, north of the Merrimack River and east of Beaver Brook. *Christian Hill* is the section of Centralville east of Bridge Street. The **Highlands**, ZIP Code 01851 is located in the southwestern section of the city, bordered to the east by the Lowell Connector and to the north by the railroad. Lowellians further distinguish the sections of the Highlands as: the Upper Highlands and the Lower Highlands, the latter being the area closer to downtown. Middlesex Village, Tyler Park, and Drum Hill are in this ZIP Code. The Upper Highlands also includes the University of Massachusetts Lowell, South Campus (Fine Arts, Humanities, Social Sciences, Health Sciences & Education). **Downtown**, **Belvidere**, **Back Central**, and **South Lowell** make up the 01852 ZIP Code, and are the southeastern sections of the city (south of the Merrimack River and southeast of the Lowell Connector). Belvidere is the mostly residential area south of the Merrimack River, east of the Concord River, and north of the Lowell and Lawrence railroad. Belvidere Hill Historic District runs along Fairmount Street. Lower Belvidere is the section west of Nesmith Street. Rogers Fort Hill Park Historic District, Lowell Cemetery, and Shedd Park are this side of town. Back Central is an urban area south of downtown, toward the mouth of River Meadow Brook. South Lowell is the area south of the railroad and east of the Concord River. Other minor neighborhoods within this ZIP Code are: Ayers City, Bleachery, Chapel Hill, the Grove, Oaklands, Riverside Park, Swede Village, and Wigginville. Although the use of the names of these smaller neighborhoods has been in decline in the past several decades, there has been recently a reemergence of their use. Downtown Lowell includes the UMass Lowell East Campus which consists of university housing, recreation facilities, research and the university's sports arena, as well as the Middlesex Community College. **Pawtucketville**, the University of Massachusetts Lowell, North Campus; and **the Acre** make up the 01854 ZIP Code. The northwestern portion of the city includes the neighborhood where Jack Kerouac resided around the area of University Avenue (previously known as Moody Street). The North Campus of UMass Lowell (Colleges of Engineering, Sciences and Business) is in Pawtucketville near the Lowell General Hospital. The older parts of the neighborhood are around University Avenue and Mammoth Road, whereas the newer parts are around Varnum Avenue. Pawtucketville is the official entrance to the Lowell-Dracut-Tyngsborough State Forest, the site of an historic Native American tribe, and in the age of the Industrial Revolution was a prominent source of granite used in canals and factory foundations.



[12] Data from: https://en.wikipedia.org/wiki/Lowell,_Massachusetts#Neighborhoods Retrieved: March 13, 2022

THE GOVERNMENT OF THE CITY OF LOWELL

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**
Mayor:	**Elected by the City Council**
Number of City Councilors:	**Eleven (11)**
Number of registered voters in Lowell:	**67,867**
City Manager:	**Thomas A. Golden Jr.**
City Mayor/ Chair of School Committee:	**The Honorable Sokhary Chau**



Figure 2 - 2021-2022 Lowell City Council. From left, **front**: Kim Scott, Vice Mayor Erik Gitschier, Mayor Sokhary Chau and Rita Mercier. **Rear**: Vesna Nuon, Corey Robinson, Dan Rourke, Wayne Jenness, John Drinkwater, John Leahy and Paul Ratha Yem.

MUNICIPAL SERVICES

The City provides general governmental services for the territory within its boundaries, including police and fire protection; collection, recycling, and disposal of solid waste; public education; water and sewer services; street maintenance; and parks and recreational facilities. Water is supplied to all City residents and businesses by the municipal water department. Current daily capacity is 30 million gallons. Current average daily consumption is 14 million gallons. The City's water treatment plant and distribution system has been extensively rehabilitated. The City has water supply contracts with the towns of Tewksbury, Dracut, Tyng borough, and Chelmsford. At present, approximately 99% of the City is sewered. The City's E.P.A. Award Winning wastewater treatment plant, which was originally constructed in the late 1970s and rehabilitated in the late 1980s and early 1990s, has capacity for 32 million gallons per day of sewage, and currently processes 29 million gallons per day on average. The City has contracts with the towns of Chelmsford, Dracut, Tyngsborough and Tewksbury for use of the wastewater treatment facility. The City currently disposes of its solid waste through a private contract. The City closed its solid waste landfill in 1993 and completed the capping of the landfill in December 1996. In 1992, the City implemented a voluntary recycling program for materials including paper, glass, plastics, and metal cans. Currently, the city operates a "single stream" recycling collection program. The City estimates that as a result of this program, 5,000 to 6,000 tons of solid waste is diverted annually from the solid waste stream. Gas, electric and cable television services are provided by established private utilities. Vocational-technical education is provided for at the high school level by the Greater Lowell Regional Vocational Technical High School District. The Mayor is elected by the members of the City Council and serves as the presiding officer of the Council. The principal executive officers of the City are as follows:

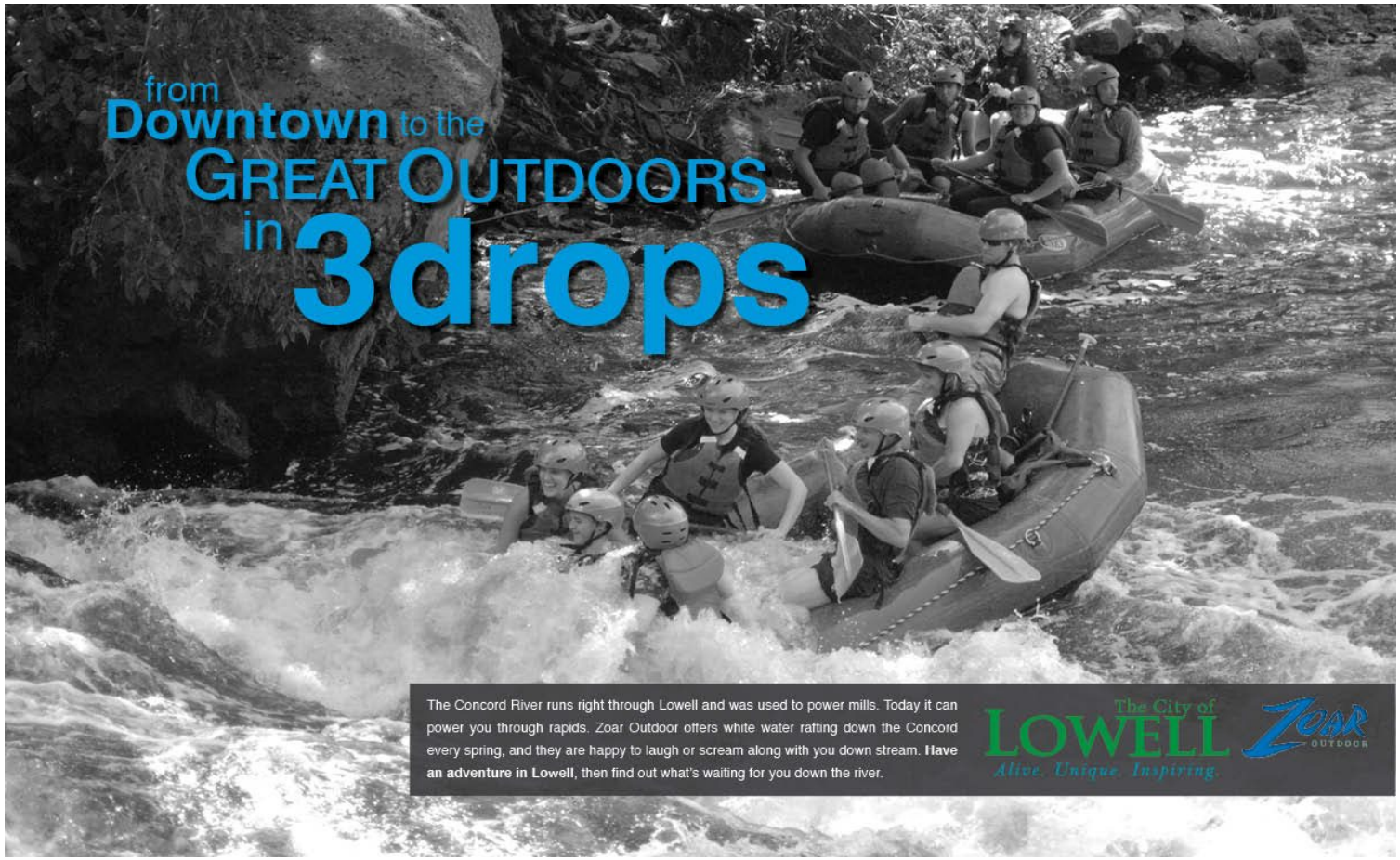
PRINCIPAL EXECUTIVE OFFICERS

TITLE	NAME	FIRST ENTERED OFFICE	TERM EXPIRES
Mayor	Sokhary Chau	January 2022	December 2023
City Manager	Thomas A. Golden Jr.	April 2022	Appointed
Assistant City Manager	Kara Keefe Mullin	June 2018	Appointed
Chief Financial Officer	Conor Baldwin	July 2014	Appointed
City Treasurer/ Tax Collector	Theodoros Panagiotopoulos	December 2021	Appointed
City Auditor	Kelly Oakes	September 2021	September 2024

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



PARKS AND OPEN SPACE

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. [13]

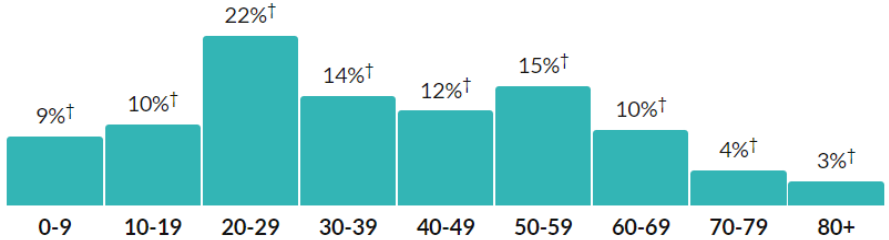
Age

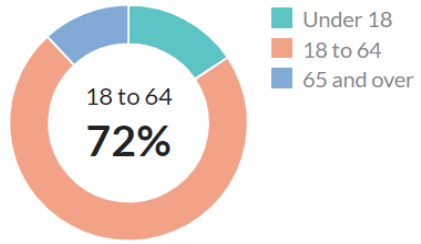
36.2

Median age

about 90 percent of the figure in the Boston-Cambridge-Newton, MA-NH Metro Area: 38.8

about 90 percent of the figure in Massachusetts: 39.7







[13] Data from: https://censusreporter.org/profiles/16000US2537000-lowell-ma. Retrieved: February 6, 2021

RECREATIONAL AMENITIES IN LOWELL

There are many recreational amenities in Lowell. 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 1/1/19).

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				
Neighborhood	2010 Population	% Total	Current Recreational Acreage	% Total Acreage
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%

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 / Pavillion / Stage	Greenspace	Handball Court(s)	Lacrosse Field(s)	Memorial/Monument	Multipurpose Field(s)	Picnic Area(s)	Playground(s)	Pool(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													•					•	•												
Koumantzelis 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!

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 / Pavillion / Stage	Greenspace	Handball Court(s)	Lacrosse Field(s)	Memorial/Monument	Multipurpose Field(s)	Picnic Area(s)	Playground(s)	Pool(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)
Lucy Larcom Park	255 Merrimack St													•															•			
Manning Field	303 Boston Road		•																													
Martin Portuguese Park	424 Central St	•															•															
McDermott Reservoir	197 Beacon St	•										•					•															
McInerney Playground	213 W London St											•					•			•												
McPherson Park	185 Hildreth St	•		•															•	•	•			•		•						
Michael Rynne Bath House	160 Pawtucket Blvd				•																											
Monsignor Keenan Playground	95 W 6 St			•										•						•												
Moody Street Playground	497 Moody St			•																•												
Muldoon Park	31 Billerica St					•							•	•															•	•		
Mulligan Park	89 Plain St	•		•										•					•	•					•			•				•
North Common	413 Fletcher St	•		•				•					•	•	•					•	•			•				•				
O'Donnel Park	1170 Gorham St	•	•	•																•					•	•						
Olga Nieves Playground	123 Adams St													•						•												
Oliveria Park	84 Newhall St	•	•	•																												
Pawtucket Memorial Park	465 W Meadow Rd	•	•																	•												
Perry Playground	36 Dover St			•																•												
Raven Road Greenspace	1 Raven Road											•		•																		
Reilly School Community Playground	111 Douglas Rd			•										•			•			•												
Rotary Club Park	16 Richmond Ave	•										•		•						•		•										
Scullin Park	50 Morey St													•						•												
Shedd Park	453 Rogers St	•	•	•									•	•			•		•	•				•	•	•	•		•	•		
Sheehy Park & Extension	501 Pawtucket St													•			•		•										•			
South Common	200 South St	•		•																•	•		•			•	•		•			
St Louis Playground	406 W 6 St	•	•	•										•						•				•								
Stoklosa School Park	560 Broadway St	•		•										•				•														
Suffolk St. Park	140 Suffolk St													•			•															
Tenth Street Reservoir (water tank)	191 Mt Pleasant St													•																		
Thomas L. Crowley Park	78 Wedge St	•												•						•										•		
Tyler Park	51 Tyler Pk	•												•																•		
Utopia Park	305 Dutton St													•																		
Varnum Park	169 Third St	•											•	•			•														•	
Ventura Field	303 Boston Road																							•								
Veterans Memorial Park	17 Ennell St													•			•															
Victory Park	21 Woburn St													•			•															
Walter J. Lemieux Park	8 Mill St													•			•															
Wang Soccer Field	820 Pawtucket Blvd																						•									
Wannalancit Park	10 Varnum Ave																•															*
77	Parks / Facilities	33	16	27	1	2	1	1	1	1	1	1	5	5	50	1	1	29	3	10	36	3	4	7	10	3	8	3	5	13	5	1

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

HOUSING AND TAXES

FY2022 DATA – REAL ESTATE TAXES

Type	Average Value	Average Tax Bill	Parcels
One Family	$368,360	$4,674.49	11,892
Two Family	$416,361	$5,283.63	3,717
Three Family	$525,208	$6,664.89	802
Condominium	$222,603	$2,824.84	5,570

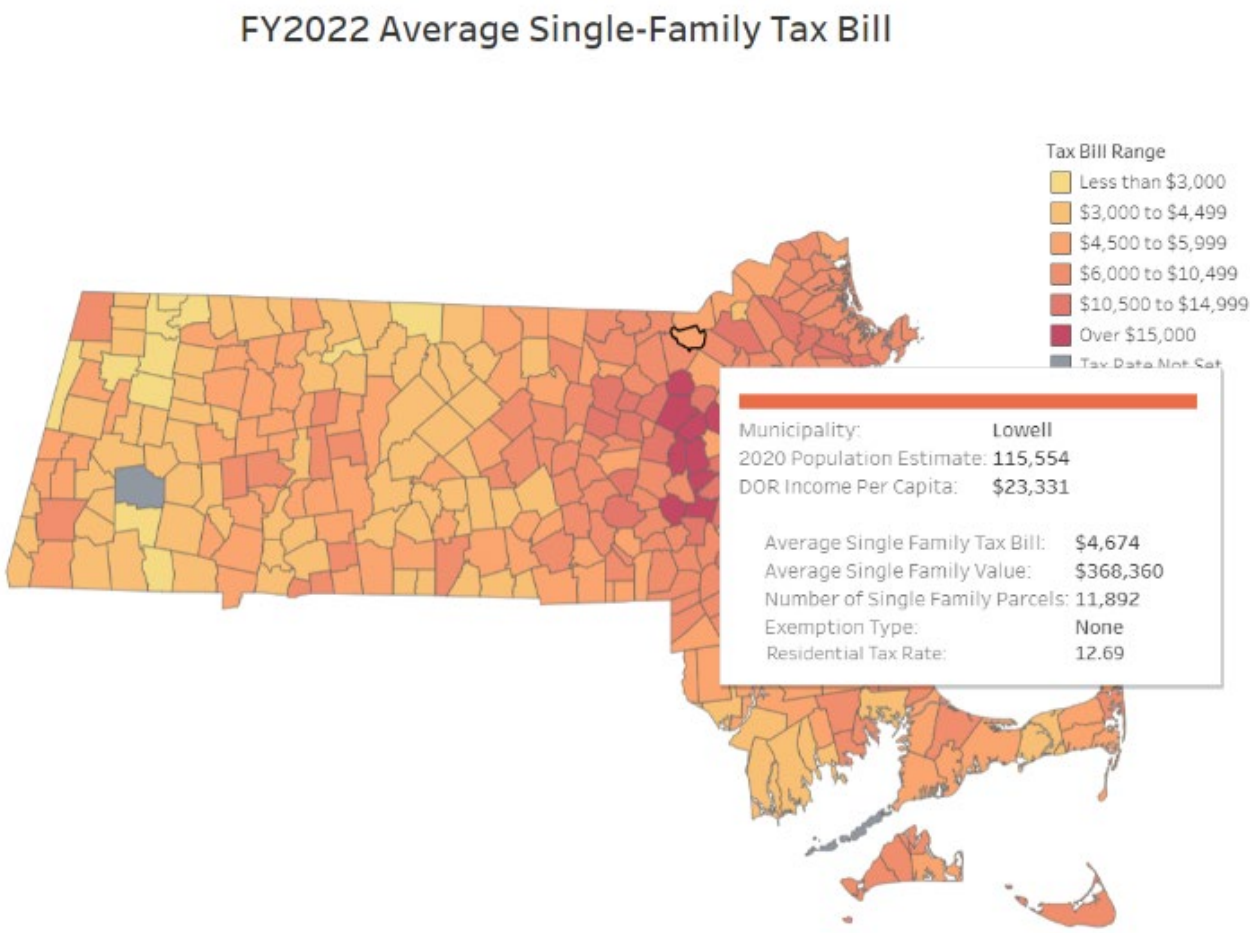
Source: City of Lowell Assessor's Office- 2022 Tax Rate Recapitulation



DOR Code	Municipality	Year▼	Single Family Values	Single Family Parcels	Average Single Family Value	Single Family Tax Bill*	Single Family Tax Bill as % of Value*	DOR Income Per Capita	Average Tax Bill as a % of Income	Rank**
160	Lowell	2022	4,380,540,846	11,892	368,360	4,674	1.27	23,331	20.03	245
160	Lowell	2021	3,889,974,600	11,889	327,191	4,404	1.35	22,686	19.41	229
160	Lowell	2020	3,706,333,500	11,879	312,007	4,168	1.34	21,449	19.43	246
160	Lowell	2019	3,438,599,300	11,875	289,566	4,066	1.40	20,905	19.45	241
160	Lowell	2018	3,259,642,880	11,873	274,542	3,951	1.44	19,777	19.98	240
160	Lowell	2017	3,011,601,375	11,861	253,908	3,788	1.49	18,859	20.09	244
160	Lowell	2016	2,811,879,000	11,846	237,369	3,599	1.52	18,168	19.81	250
160	Lowell	2015	2,659,585,200	11,830	224,817	3,480	1.55	18,174	19.15	249
160	Lowell	2014	2,554,588,300	11,817	216,179	3,273	1.51	18,995	17.23	260
160	Lowell	2013	2,574,185,600	11,806	218,040	3,273	1.50	17,269	18.95	249

Figure 3 - Lowell Single Family Tax Bill History

HOUSING AND TAXES



INSTITUTIONS OF HIGHER LEARNING

Year	Enrollment	Graduate	Continuing Ed	Total Enrollment
2020	11,309	4,108	3,042	**18,369**
2019	11,545	3,608	1,857	**18.338**
2018	11,468	4,239	2,537	**18,244**
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**



UMass Lowell



Middlesex Community College

Year	Enrollment	Year	Enrollment
2020	**10,957**	**2015**	**13,267**
2019	**10,957**	**2014**	**9,392**
2018	**11,217**	**2013**	**9,702**
2017	**12,009**	**2012**	**9,664**
2016	**12,254**	**2011**	**9,840**

PUBLIC SCHOOLS

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 3,101. Capacity of elementary and middle schools is approximately 13,300, compared to current enrollment of 11,299. The City authorized and borrowed $219,645,000 for school purposes since 1990 and received Massachusetts School Building Authority (the "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. In May 2019, the City authorized $340.9 million for construction and reconstruction of a new high school. The total amount authorized for this project will be reduced to the extent of school building grant funds paid to the City by the Massachusetts School Building Authority. The reimbursement rate will be approximately 80% of eligible project costs.

Public School Enrollments – October 1,

	2017	2018	2019	2020	2021
Elementary (PK-4)	6,614	6,921	6,417	5,090	6,087
Middle/Junior High (5-8)	4,478	4,740	4,882	4,794	4,753
Senior High (9-12)	3,155	3,430	3,101	3,223	3,161
SP/Other		346	34	36	22
Totals	**14,247**	**15,437**	**14,434**	**13,143**	**14,023**

Education

Educational Attainment

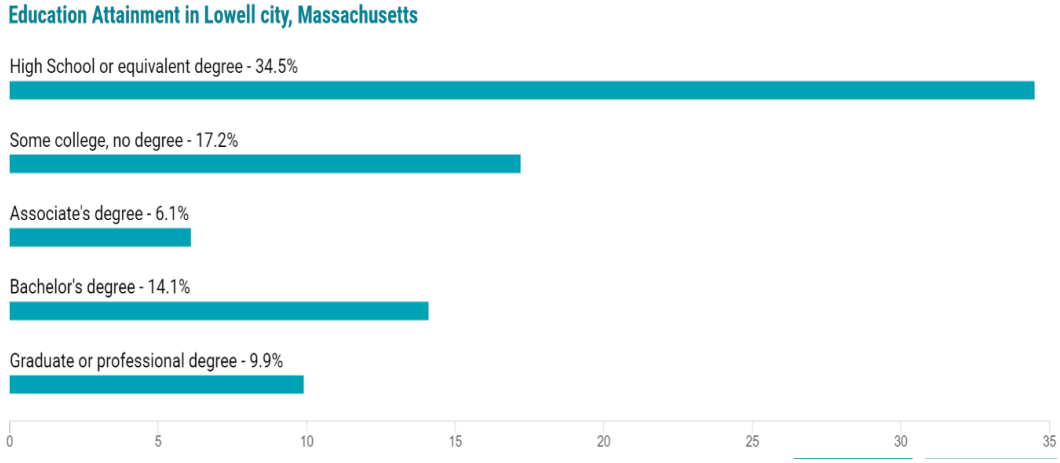
81.9% +/- 1.1%

High school graduate or higher in Lowell city, Massachusetts

88.0% +/- 0.1%

High school graduate or higher in the United States

Table: DP02
Table Survey/Program: 2019 American Community Survey 5-Year Estimates



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.

Since 2002, the U.S. Department of Labor has used the North American Industry Classification System (NAICS) as the basis for the assignment and tabulation of economic data by industry as shown below.

Industry	2013	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
Construction	879	724	867	878	888	974	1,014	1,002
Manufacturing	2,862	3,035	2,888	3,042	3,103	3,669	3,301	2.970
Trade, Transportation & Utilities	3,912	3,667	3,838	3,954	3,975	4,096	4,236	4,021
Information	1,025	1,227	1,052	1,428	1,543	1,454	1,332	1,093
Financial Services	1,585	1,514	1,475	1,435	1,379	1,390	1,441	1,406
Professional & Business Services	4,030	3,729	4,317	4,070	4,484	5,364	5,986	5,711
Education & Health Services	14,106	9,548	10,070	15,277	11,191	16,691	16,854	15,714
Leisure & Hospitality	3,143	2,929	2,880	3,388	3,118	3,509	3,457	2,470
Other Services	1,115	1,254	1,055	1,047	1,069	1,092	998	835
Public Administration	1,617	1,503	1,421	1,448	1,440	1,433	1,332	1,323
Total Employment	**34,274**	**29,130**	**29,863**	**35,967**	**32,195**	**39,672**	**39,951**	**36,567**
Number of Establishments	**2,493**	**2,750**	**2,953**	**3,134**	**3,244**	**3,566**	**3,611**	**3,872**
Average Weekly Wage	$976	$1,002	$1,048	$1,057	$1,147	$1,186	$1,289	$1,335

THE TEN LARGEST EMPLOYERS IN THE CITY[14]





Rank	Company Name	Nature of Business	Number of Employees
1	Lowell General Hospital (including Saints' Campus)	Healthcare	3,649
2	U-Mass Lowell	Education	2,260
3	UKG (Formerly Kronos)	Software	1,671
4	Demoulas/ Market Basket	Supermarket	1,094
5	Verizon	Communications	653
6	D'Youville Life & Wellness Community	Health Care	523
7	Community Teamwork (CTI)	Social Services	424
8	Middlesex Community College	Education	423
9	MA/COM Technology Solutions	Electronics	422
10	Lowell Community Health Center	Healthcare	410

[14] Source: City Division of Planning and Development Survey, August 2021. *Reflects 2020 job counts.

TAX FACTS

ASSESSMENTS

Fiscal Year	Real Property	Personal Property	Total
2022	$10,268,027,561	$405,735,094	$10,673,762,655
2021	$9,119,362,727	$334,252,217	$9,453,614,944
2020	$8,728,067,121	$315,256,353	$9,043,323,474
2019	$7,866,099,577	$321,714,823	$8,187,814,400
2018	$7,371,290,220	$292,910,971	$7,664,201,191
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

TAX RATES

Fiscal Year	CIP	Residential
2022	25.18	12.69
2021	26.83	13.46
2020	26.27	13.36
2019	28.59	14.04
2018	29.34	14.39
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

TAX LEVY

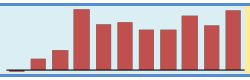
Fiscal Year	Total Levy
2022	$153,566,291
2021	$144,933,396
2020	$138,331,643
2019	$133,785,807
2018	$128,507,951
2017	$124,134,134
2016	$119,234,045
2015	$117,457,261
2014	$110,425,643
2013	$108,866,883
2012	$107,585,116

LARGEST TAXPAYERS
FISCAL YEAR 2022

Owner	Nature of Business	Assessed Valuation	% of Total Levy
National Grid	Public Utility	$144,817,393	1.41%
Princeton Properties	Housing/ Office Building	133,183,680	1.3
National Grid/ Electric	Public Utility	112,041,984	1.09
CH LH Crosspoint LLC	Office Building	109,140,700	1.06
Winn Residential	Housing/Subsidized	75,465,600	0.73
Westminster Preservation	Housing/Subsidized	53,643,800	0.52
NE Heritage Properties	Housing	51,421,300	0.50
Demoulas Companies	Shopping/ Retail	44,550,770	0.43
Massachusetts Mills	Housing	40,991,600	0.40
Coalition for Better Acre	Housing/ Subsidized	40,595,100	0.40
		$805,851,927	7.85%

GENERAL FINANCIAL INDICATOR DASHBOARD & ANALYSIS

FINANCIAL INDICATOR DASHBOARD & ANALYSIS FY2012 – FY2022

1.	Net Operating Revenues		Favorable	6. Operating Expenditures		Marginal
2.	Economic Growth Revenues as % Total Net Revenue		Marginal	7. Personnel Costs as % Operating Expenditures		Marginal
3.	State Aid as % Net Operating Revenue		Favorable	8. Funded Pension Liability		Favorable
4.	Property Tax Revenue		Favorable	9. Long-Term Debt as % Assessed Valuation		Favorable
(a)	*Levy Limit*		Favorable	10. Debt Service as % Operating Revenue		Favorable
(b)	*Assessed Values*		Favorable	11. Reserves as % Operating Revenue		Marginal
5.	Uncollected Receivables as % Levy		Favorable	12. Population and Enrollment		Marginal

INDICATOR 1: NET OPERATING REVENUES

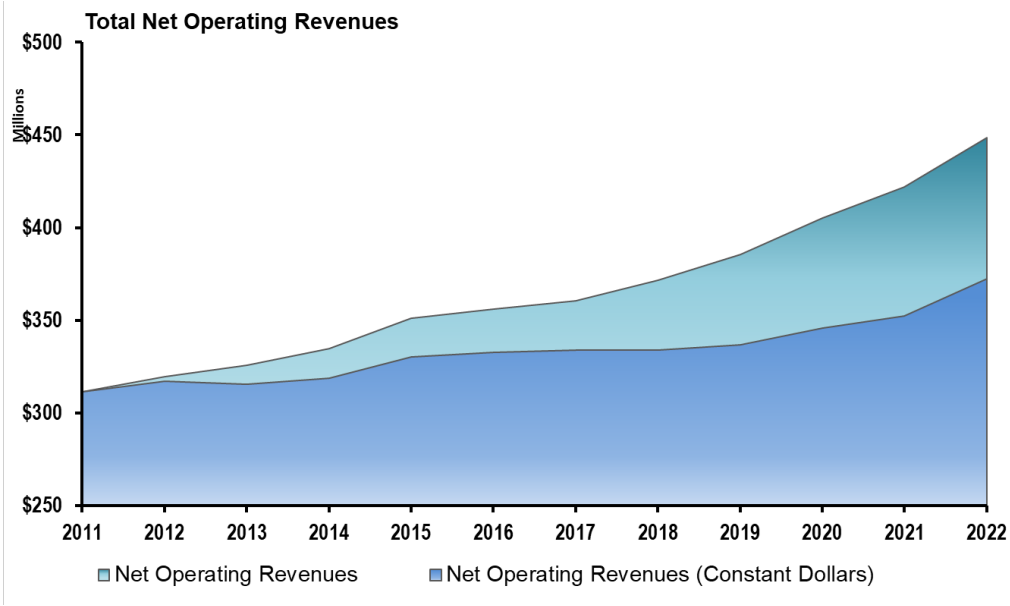
Favorable	Marginal	Unfavorable

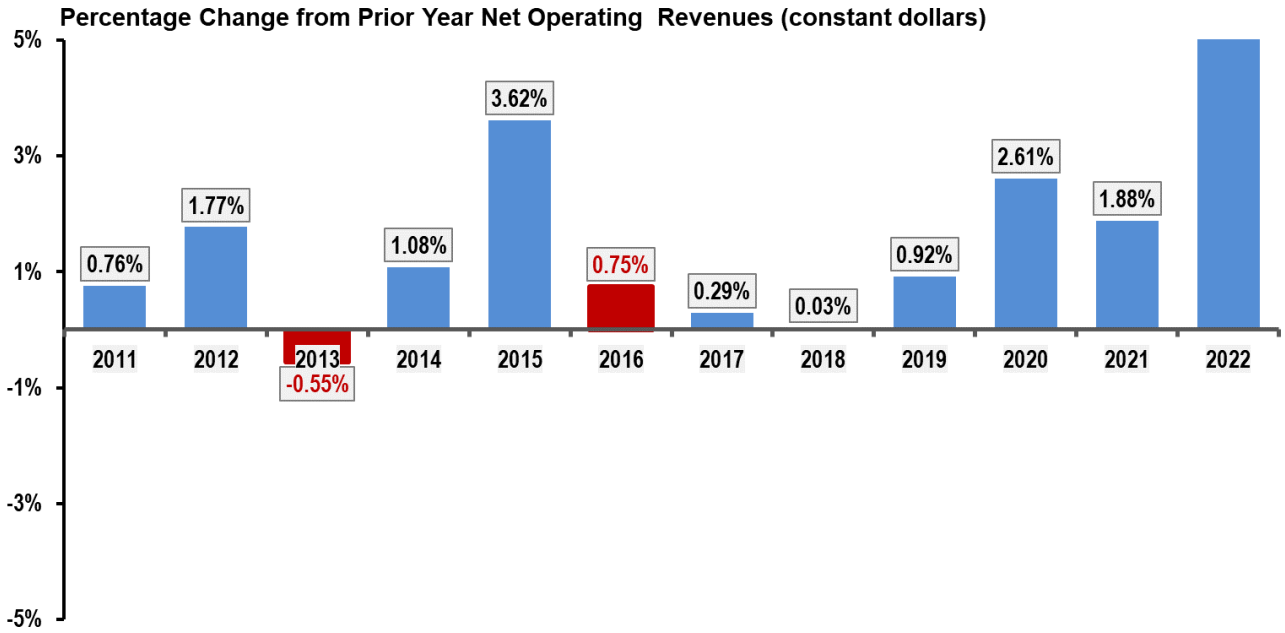
Consistent revenue growth is one measure of a city's ability to maintain existing service levels in the face of increasing costs. This indicator shows the change net operating revenues over time. Net operating revenues are calculated by using the total gross revenue available from all sources, less tax revenue raised from a debt exclusion. Revenue raised for the purpose of servicing exempt debt is temporary and tied to a specific use, and so excluding it from this calculation provides a more accurate representation of the revenue available to the town for funding routine public services.

Ideally, the annual percentage increase from prior year revenues should be steady, positive, and predictable. A trend of decreasing net operating revenues, after accounting for the effects of inflation, is a warning indicator; if municipal revenues are decreasing, they may soon be insufficient to maintain a consistent level of service. Likewise, a high degree of volatility in the rate of year-to-year change may also be a warning sign.

Fiscal Year	Gross Operating Revenues	*Less: Free Cash Used to Reduce Tax Rate*	*Less: Other Funds Used To Reduce Tax Rate*	*Less: Other Appropriated Free Cash*	*Less: Available Funds/One-Time Revenues*	*Less: Exempt Debt*	Net Operating Revenues	CPI-U, prior calendar year	CPI-U adjustment	Net Operating Revenues (Constant Dollars)	Percent Change From Prior Year
2011	$ 311,646,472	$ -	$ 32,000	$ -	$ -		**$ 311,614,472**	238.0	100%	**$ 311,614,472**	**0.76%**
2012	$ 321,111,145	$ 1,348,586	$ 197,654	$ -	$ -		**$ 319,564,905**	239.8	99.2%	**$ 317,128,998**	**1.77%**
2013	$ 328,095,926	$ 2,097,507	$ 140,002	$ -	$ -		**$ 325,858,417**	245.9	96.8%	**$ 315,382,593**	**-0.55%**
2014	$ 342,975,498	$ 7,261,250	$ 880,800	$ -	$ -		**$ 334,833,448**	250.0	95.2%	**$ 318,797,525**	**1.08%**
2015	$ 364,130,698	$ 5,840,081	$ 6,952,338	$ -	$ -		**$ 351,338,279**	253.1	94.0%	**$ 330,327,910**	**3.62%**
2016	$ 358,051,834	$ -	$ 2,089,314	$ -	$ -		**$ 355,962,520**	254.6	93.5%	**$ 332,791,591**	**0.75%**
2017	$ 365,886,534	$ -	$ 5,151,795	$ -	$ -		**$ 360,734,739**	257.2	92.5%	**$ 333,766,762**	**0.29%**
2018	$ 376,248,783	$ -	$ 4,665,349	$ -	$ -		**$ 371,583,434**	264.9	89.9%	**$ 333,874,446**	**0.03%**
2019	$ 391,858,652	$ -	$ 6,423,999	$ -	$ -		**$ 385,434,653**	272.2	87.4%	**$ 336,951,799**	**0.92%**
2020	$ 407,340,917	$ 84,118	$ 1,950,637	$ -	$ -		**$ 405,306,163**	279.0	85.3%	**$ 345,754,447**	**2.61%**
2021	$ 432,424,652	$ 2,151,258	$ 8,145,317	$ -	$ -		**$ 422,128,078**	285.2	83.5%	**$ 352,269,515**	**1.88%**
2022	$ 457,479,382	$ 3,656,222	$ 5,182,588	$ -	$ -		**$ 448,640,572**	286.6	83.0%	**$ 372,540,737**	**5.75%**

Data Source: DLS Gateway - Tax Recap


Total Net Operating Revenues
Millions
$500
$450
$400
$350
$300
$250
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
Net Operating Revenues
Net Operating Revenues (Constant Dollars)


Percentage Change from Prior Year Net Operating Revenues (constant dollars)
5%
3%
1%
-1%
-3%
-5%
0.76%
1.77%
-0.55%
1.08%
3.62%
0.75%
0.29%
0.03%
0.92%
2.61%
1.88%
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022

INDICATOR 2: ECONOMIC GROWTH REVENUES

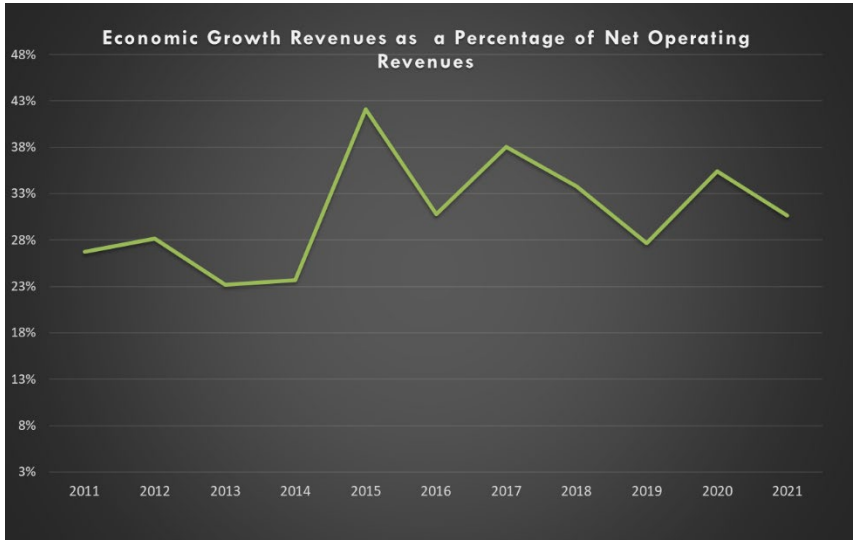
Favorable	Marginal	Unfavorable

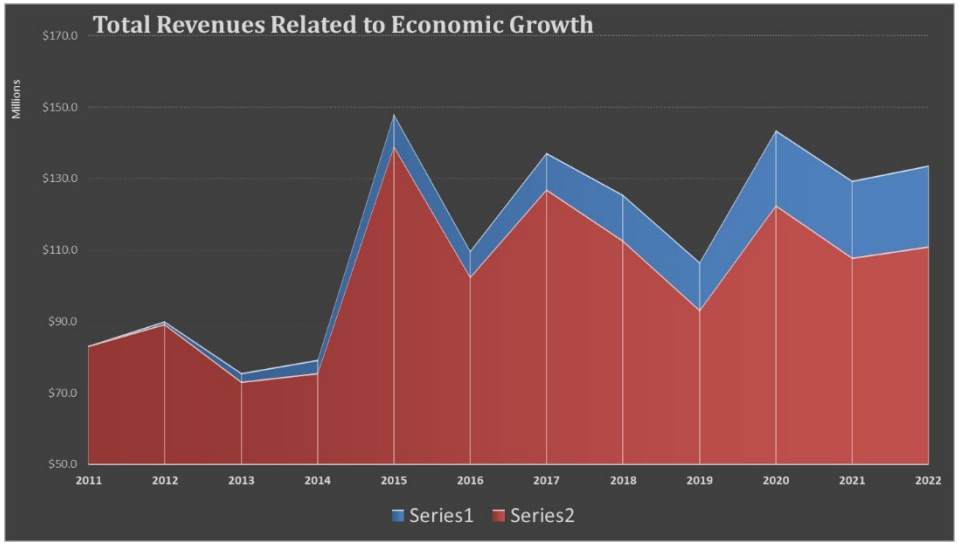
New growth and certain local receipts are generally responsive to changes in the local economy. Periods of healthy economic activity are often linked to an increase in local economic development, which creates new growth for the property tax levy while also generating increases in permit fees related to new construction and an acquisition of business-related personal property. Additionally, periods of prosperity generally affect the meals and rooms taxes, and make it more likely that residents will purchase vehicles. Conversely, a downturn in the economy may lead to a decrease in these revenue-generating factors.

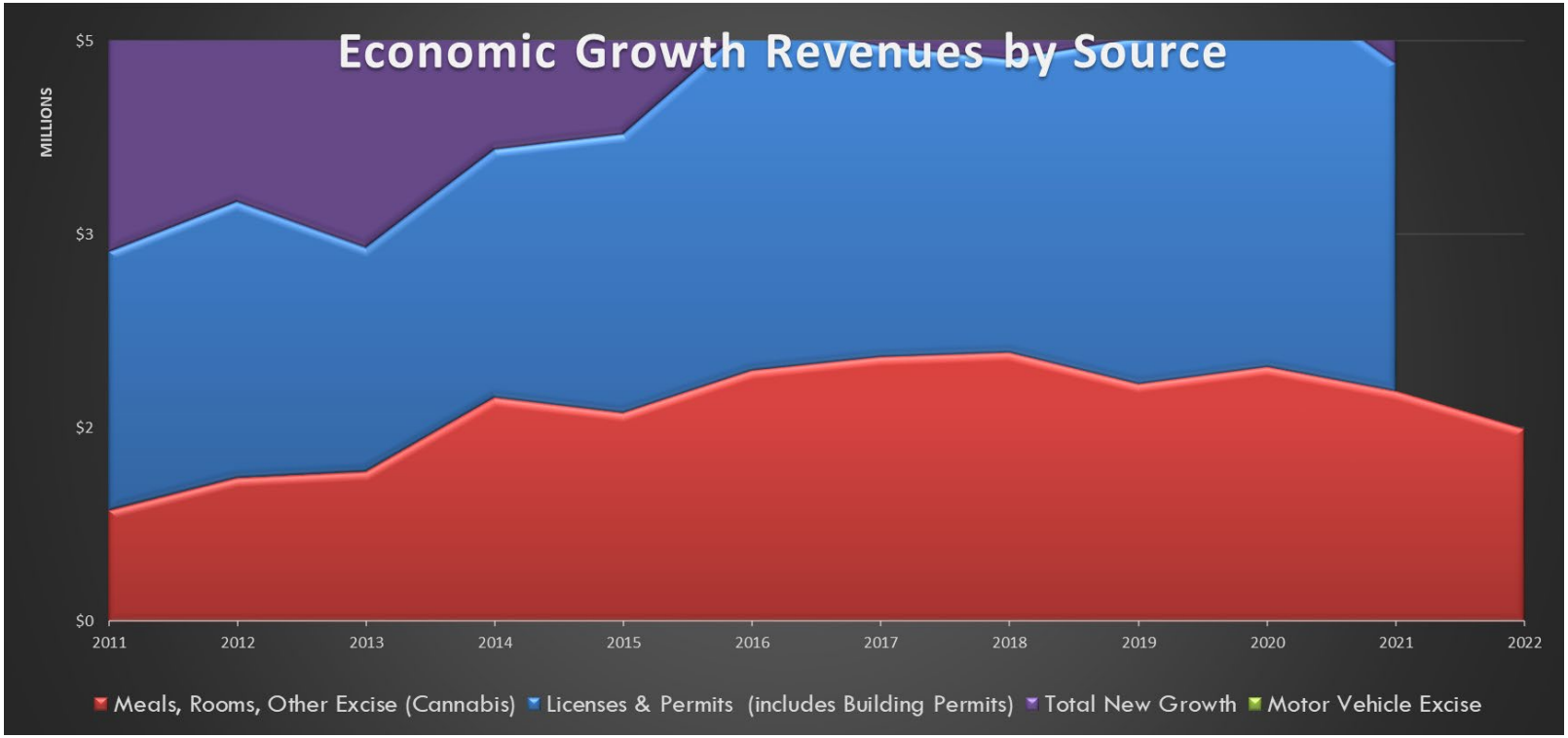
Maintaining a balance between revenues tied closely to the economy and other revenues helps mitigate the effects of economic slowdowns or recessions. Even though new growth is part of the property tax, it is included in this analysis since it is a reflection of new value added to the tax rolls as a result of construction. A declining trend in revenues related to economic growth may indicate that these revenue sources will need to be supplemented or replaced by others in the future.

					New Growth				Total Economic Growth Revenues (Adjusted for Inflation)				
Fiscal Year	Net Operating Revenues (constant dollars)	Licenses & Permits (includes Building Permits)	Meals, Rooms, Other Excise (Cannabis)	Motor Vehicle Excise	Residential	Commercial/Industrial	Personal Property	Total New Growth	Nominal Dollars	CPI-U, prior calendar year	CPI-U adjustment	Constant Dollars	As a % of Net Operating Revenues
2011	$ 311,614,472	$ 2,003,716	$ 861,800	$ 6,702,555	$ 24,540,767	$ 21,468,942	$ 27,689,420	$ 73,699,129	$ 83,267,200	238.0	100%	$ 83,267,200	26.72%
2012	$ 317,128,998	$ 2,145,731	$ 1,108,298	$ 6,747,345	$ 35,787,465	$ 13,249,472	$ 31,002,390	$ 80,039,327	$ 90,040,701	239.8	99.2%	$ 89,354,359	28.18%
2013	$ 315,382,593	$ 1,734,326	$ 1,160,596	$ 6,222,648	$ 47,039,830	$ 9,053,600	$ 10,416,230	$ 66,509,660	$ 75,627,230	245.9	96.8%	$ 73,195,936	23.21%
2014	$ 318,797,525	$ 1,930,373	$ 1,729,971	$ 8,356,182	$ 34,111,428	$ 11,283,891	$ 21,871,987	$ 67,267,306	$ 79,283,832	250.0	95.2%	$ 75,486,752	23.68%
2015	$ 330,327,910	$ 2,161,132	$ 1,612,928	$ 8,217,038	$ 68,854,915	$ 11,936,275	$ 55,122,102	$ 135,913,292	$ 147,904,391	253.1	94.0%	$ 139,059,565	42.10%
2016	$ 332,791,591	$ 2,705,227	$ 1,943,484	$ 8,361,373	$ 52,398,207	$ 12,683,800	$ 31,558,135	$ 96,640,142	$ 109,650,225	254.6	93.5%	$ 102,512,683	30.80%
2017	$ 333,766,762	$ 2,414,801	$ 2,047,464	$ 9,120,033	$ 44,695,200	$ 25,134,725	$ 53,860,041	$ 123,689,966	$ 137,272,264	257.2	92.5%	$ 127,009,999	38.05%
2018	$ 333,874,446	$ 2,274,038	$ 2,081,239	$ 9,918,611	$ 62,982,182	$ 22,047,447	$ 26,222,806	$ 111,252,435	$ 125,526,323	264.9	89.9%	$ 112,787,675	33.78%
2019	$ 336,951,799	$ 2,686,758	$ 1,834,324	$ 9,743,488	$ 37,891,626	$ 13,170,135	$ 41,327,236	$ 92,388,997	$ 106,653,567	272.2	87.4%	$ 93,237,883	27.67%
2020	$ 345,754,447	$ 3,062,744	$ 1,970,668	$ 8,743,993	$ 81,137,686	$ 12,273,709	$ 36,399,421	$ 129,810,816	$ 143,588,222	279.0	85.3%	$ 122,490,775	35.43%
2021	$ 352,269,515	$ 2,535,950	$ 1,782,450	$ 10,646,901	$ 54,130,972	$ 12,476,068	$ 47,746,953	$ 114,353,993	$ 129,319,294	285.2	83.5%	$ 107,918,064	30.64%
2022	$ 372,540,737	$ 2,314,386	$ 1,486,238	$ 9,500,598	$ 63,694,438	$ 10,927,530	$ 45,805,926	$ 120,427,894	$ 133,729,116	286.6	83.0%	$ 111,045,559	29.81%

Data Source: Town revenue reports, DLS Gateway - Tax Recap, Form LA-13


Economic Growth Revenues as a Percentage of Net Operating Revenues
48%
43%
38%
33%
28%
23%
18%
13%
8%
3%
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021


Total Revenues Related to Economic Growth
Millions
$170.0
$150.0
$130.0
$110.0
$90.0
$70.0
$50.0
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
Series1
Series2


Economic Growth Revenues by Source
MILLIONS
$5
$3
$2
$0
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
Meals, Rooms, Other Excise (Cannabis)
Licenses & Permits (includes Building Permits)
Total New Growth
Motor Vehicle Excise

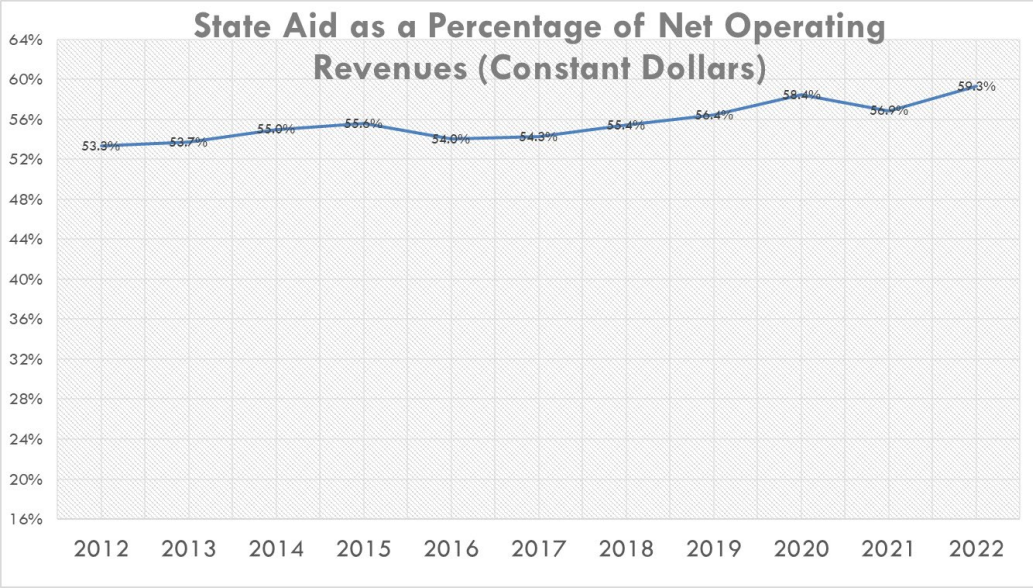
INDICATOR 3: STATE AID

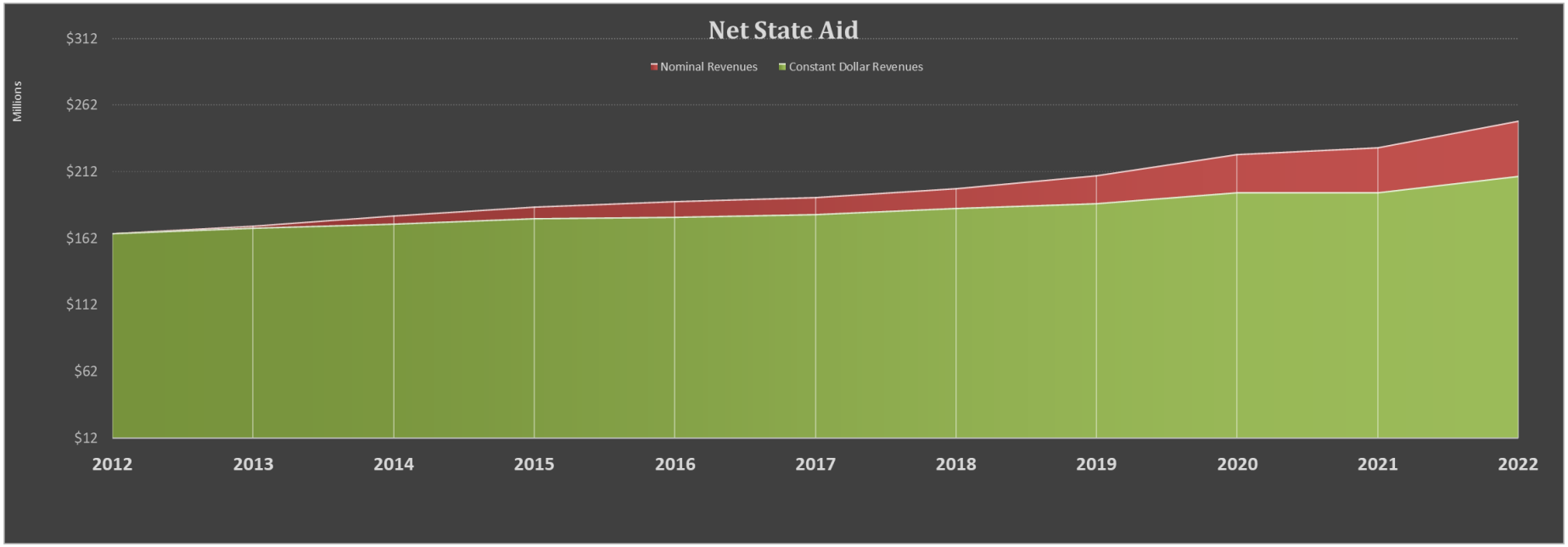
Favorable	Marginal	Unfavorable

A trend showing decline in state aid as a percentage of total revenue may be considered a warning indicator.

A significant portion of the city's annual revenue stream is dependent upon local aid. This budget update is based on assumptions from the Governor's version of the budget. In fact, unlike many communities throughout the Commonwealth, state aid accounts for approximately 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%.

On January 26, Governor Charlie Baker submitted to the Legislature a $48.5 billion state budget plan for the coming fiscal year (FY2023) in what is called "House 2". Gov. Baker's budget would increase the main discretionary local aid account, Unrestricted General Government Aid, by 2.7% ($315 million), the same rate as the expected growth in state tax revenue. While consistent with previous statements and recommendations, the Governor's Administration is calculating revenue growth using a methodology that omits a large portion of the record-setting revenue the state has collected during the past year. Unfortunately, this method of benchmarking growth works to the disadvantage of cities like Lowell, and minimizes revenue sharing amounts.





Fiscal Year	Cherry Sheet Revenue Less Offsets	*Less MSBA Reimbursements*	*Less State Assessments*	Net State Aid	CPI-U adjustment	Net State Aid (Constant Dollars)	Net Operating Revenues (Constant Dollars)	Net State Aid as % Operating Revenue
2012	$ 144,034,051	$ 10,420,447	$ 11,756,586	**$ 166,211,084**	100%	**$ 166,211,084**	$ 311,614,472	**53.3%**
2013	$ 150,749,580	$ 9,059,722	$ 11,786,522	**$ 171,595,824**	99%	**$ 170,287,822**	$ 317,128,998	**53.7%**
2014	$ 157,739,958	$ 4,867,964	$ 16,584,757	**$ 179,192,679**	97%	**$ 173,431,923**	$ 315,382,593	**55.0%**
2015	$ 163,240,219	$ 4,825,430	$ 18,111,285	**$ 186,176,934**	95%	**$ 177,260,504**	$ 318,797,525	**55.6%**
2016	$ 164,223,783	$ 4,825,429	$ 20,826,847	**$ 189,876,059**	94%	**$ 178,521,287**	$ 330,327,910	**54.0%**
2017	$ 167,508,677	$ 2,835,731	$ 22,845,988	**$ 193,190,396**	93%	**$ 180,614,912**	$ 332,791,591	**54.3%**
2018	$ 174,108,203	$ 1,192,791	$ 24,703,156	**$ 200,004,150**	93%	**$ 185,052,146**	$ 333,766,762	**55.4%**
2019	$ 181,750,247	$ 1,192,794	$ 26,755,700	**$ 209,698,741**	90%	**$ 188,418,117**	$ 333,874,446	**56.4%**
2020	$ 194,934,560	$ 1,192,791	$ 29,061,793	**$ 225,189,144**	87%	**$ 196,863,169**	$ 336,951,799	**58.4%**
2021	$ 199,238,063	$ 1,192,791	$ 29,994,001	**$ 230,424,855**	85%	**$ 196,568,485**	$ 345,754,447	**56.9%**
2022	$ 214,250,818	$ 1,192,791	$ 34,839,738	**$ 250,283,347**	83%	**$ 208,863,608**	$ 352,269,515	**59.3%**

Data Source: DLS Municipal Databank

State Aid Receipts Detail

Fiscal Year	Chapter 70 Aid	Charter Tuition Reimbursement	School Lunch (Offset)	School Choice Receiving Tuition (Offset)	Unrestricted General Government Aid	Police Career Incentive	Veterans' Benefits	Exemptions: VBS and Elderly	State Owned Land	Public Libraries (Offset)	Total State Aid Revenues
2012	$ 121,658,718	$ 853,301	$ 99,884	$ -	$ 19,764,069	$ -	$ 516,360	$ 330,396	$ 190,656	$ 111,667	**$ 143,525,051**
2013	$ 126,478,353	$ 1,052,621	$ 101,333	$ -	$ 21,304,471	$ -	$ 669,872	$ 322,398	$ 190,718	$ 120,814	**$ 150,240,580**
2014	$ 129,901,292	$ 3,961,537	$ 100,947	$ -	$ 21,808,064	$ -	$ 830,054	$ 312,933	$ 194,489	$ 121,642	**$ 157,230,958**
2015	$ 135,128,765	$ 3,560,735	$ 109,518	$ -	$ 22,412,842	$ -	$ 839,860	$ 308,708	$ 201,060	$ 169,731	**$ 162,731,219**
2016	$ 135,511,265	$ 3,619,181	$ -	$ -	$ 23,219,704	$ -	$ 697,697	$ 299,223	$ 201,060	$ 166,653	**$ 163,714,783**
2017	$ 138,588,381	$ 3,137,557	$ -	$ -	$ 24,218,151	$ -	$ 583,725	$ 108,934	$ 198,668	$ 164,261	**$ 166,999,677**
2018	$ 144,067,633	$ 3,104,090	$ -	$ 87,860	$ 25,162,659	$ -	$ 525,308	$ 283,867	$ 198,479	$ 169,307	**$ 173,599,203**
2019	$ 150,935,483	$ 3,018,590	$ -	$ 75,653	$ 26,043,352	$ -	$ 511,345	$ 283,856	$ 198,479	$ 174,489	**$ 181,241,247**
2020	$ 163,023,947	$ 3,922,994	$ -	$ 57,108	$ 26,746,523	$ -	$ 507,446	$ 284,359	$ 209,228	$ 182,955	**$ 194,934,560**
2021	$ 166,954,483	$ 4,270,451	$ -	$ 35,547	$ 26,746,523	$ -	$ 495,285	$ 301,512	$ 214,672	$ 219,590	**$ 199,238,063**
2022	$ 178,552,488	$ 6,799,951	$ -	$ 35,000	$ 27,682,651	$ -	$ 420,086	$ 259,654	$ 262,167	$ 237,821	**$ 214,249,818**

Data Source: DLS Municipal Databank

State Assessments Detail

Fiscal Year	Air Pollution	RMV Non-Renewal Surcharge	Regional Transit	Special Education	School Choice Sending Tuition	Charter School Sending Tuition	Total State Assessments
2012	$ 22,426	$ 438,160	$ 858,744	$ 49,381	$ 336,575	$ 10,009,835	**$ 11,715,121**
2013	$ 23,429	$ 364,860	$ 878,566	$ 54,283	$ 403,069	$ 10,049,692	**$ 11,773,899**
2014	$ 23,902	$ 381,080	$ 900,530	$ 38,103	$ 484,710	$ 14,718,773	**$ 16,547,098**
2015	$ 23,965	$ 364,840	$ 923,043	$ 34,649	$ 575,419	$ 16,127,320	**$ 18,049,236**
2016	$ 24,510	$ 364,840	$ 946,119	$ 71,800	$ 685,289	$ 18,673,672	**$ 20,766,230**
2017	$ 25,123	$ 364,840	$ 969,772	$ 70,730	$ 989,295	$ 20,356,791	**$ 22,776,551**
2018	$ 25,540	$ 313,660	$ 994,016	$ 72,737	$ 886,985	$ 22,337,731	**$ 24,630,669**
2019	$ 26,148	$ 313,660	$ 1,018,868	$ 84,709	$ 952,934	$ 24,287,506	**$ 26,683,825**
2020	$ 26,911	$ 325,900	$ 1,044,338	$ 62,020	$ 956,175	$ 26,568,526	**$ 28,983,870**
2021	$ 27,447	$ 325,440	$ 1,070,448	$ 57,418	$ 933,926	$ 27,500,644	**$ 29,915,323**
2022	$ 28,508	$ 325,440	$ 1,097,209	$ 45,843	$ 989,973	$ 32,268,956	**$ 34,755,929**

Data Source: DLS Municipal Databank

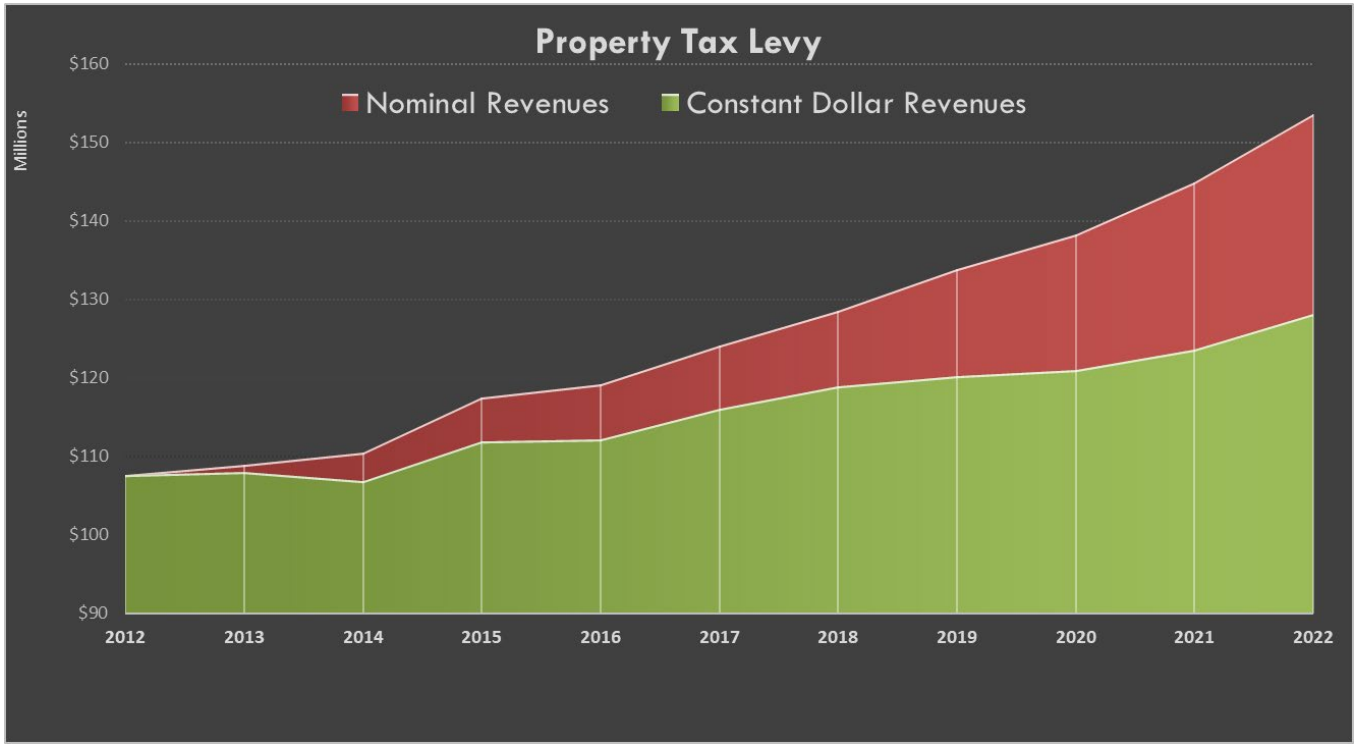
INDICATOR 4: PROPERTY TAX REVENUE

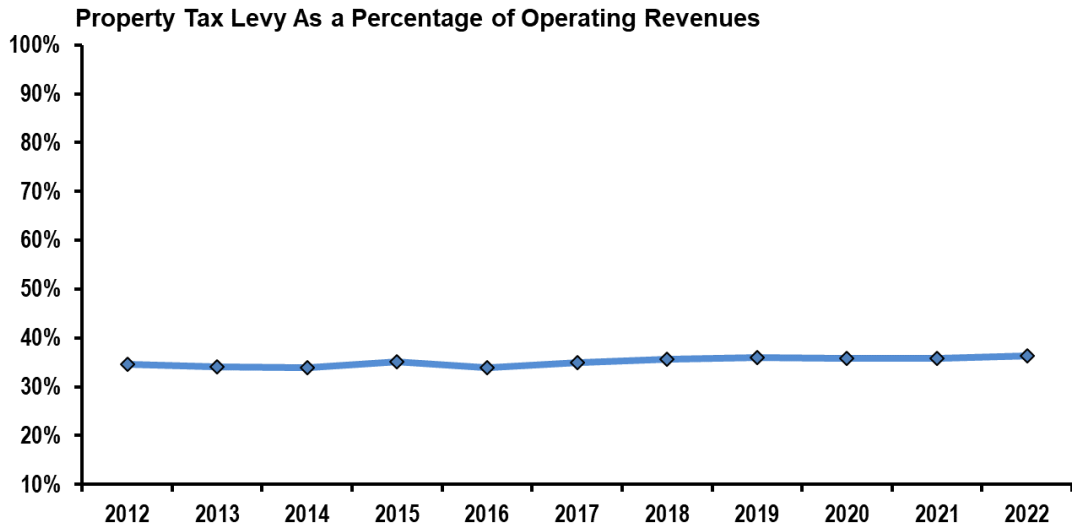
Favorable	Marginal	Unfavorable

A decline in property tax revenues, adjusted for inflation, indicates a city or town may face increasing difficulty funding a consistent level of service into the future.

Tax levy growth is attributed both to the 2.5% annual increase in the levy limit allowed by Proposition 2.5, as well as any new growth. See indicators **4a - Levy Limit**, and **4b - Assessed Values**, for more detailed information.
The levy is the overall amount of revenue a city or town raises through the property tax. It's divided by the total assessed value of all properties.

In order to make sure everyone pays their fair share, property is valued by a local assessor who determines the full and fair cash value of all the property in that city or town by performing data reviews and site visits. Local assessors factor in all variables including: What the property is used for; Location; Size of the lot; and Building size.





Fiscal Year	Property Tax Levy	*Less Debt Exclusions*	Net Property Tax Levy	CPI-U adjustment	Net Tax Levy (constant dollars)	% Change from prior year	Prop Tax as a % Operating Revenue
2012	$ 107,585,116	$ -	**$ 107,585,116**	100%	**$ 107,585,116**	**N/A**	**34.53%**
2013	$ 108,866,883	$ -	**$ 108,866,883**	99%	**$ 108,037,037**	**0.42%**	**34.07%**
2014	$ 110,425,643	$ -	**$ 110,425,643**	97%	**$ 106,875,636**	**-1.08%**	**33.89%**
2015	$ 117,457,261	$ -	**$ 117,457,261**	95%	**$ 111,831,970**	**4.64%**	**35.08%**
2016	$ 119,234,045	$ -	**$ 119,234,045**	94%	**$ 112,103,734**	**0.24%**	**33.94%**
2017	$ 124,134,134	$ -	**$ 124,134,134**	93%	**$ 116,053,780**	**3.52%**	**34.87%**
2018	$ 128,507,951	$ -	**$ 128,507,951**	93%	**$ 118,900,894**	**2.45%**	**35.62%**
2019	$ 133,785,808	$ -	**$ 133,785,808**	90%	**$ 120,208,971**	**1.10%**	**36.00%**
2020	$ 138,331,643	$ -	**$ 138,331,643**	87%	**$ 120,931,254**	**0.60%**	**35.89%**
2021	$ 144,933,397	$ -	**$ 144,933,397**	85%	**$ 123,638,303**	**2.24%**	**35.76%**
2022	$ 153,566,291	$ -	**$ 153,566,291**	83%	**$ 128,152,392**	**3.65%**	**36.38%**

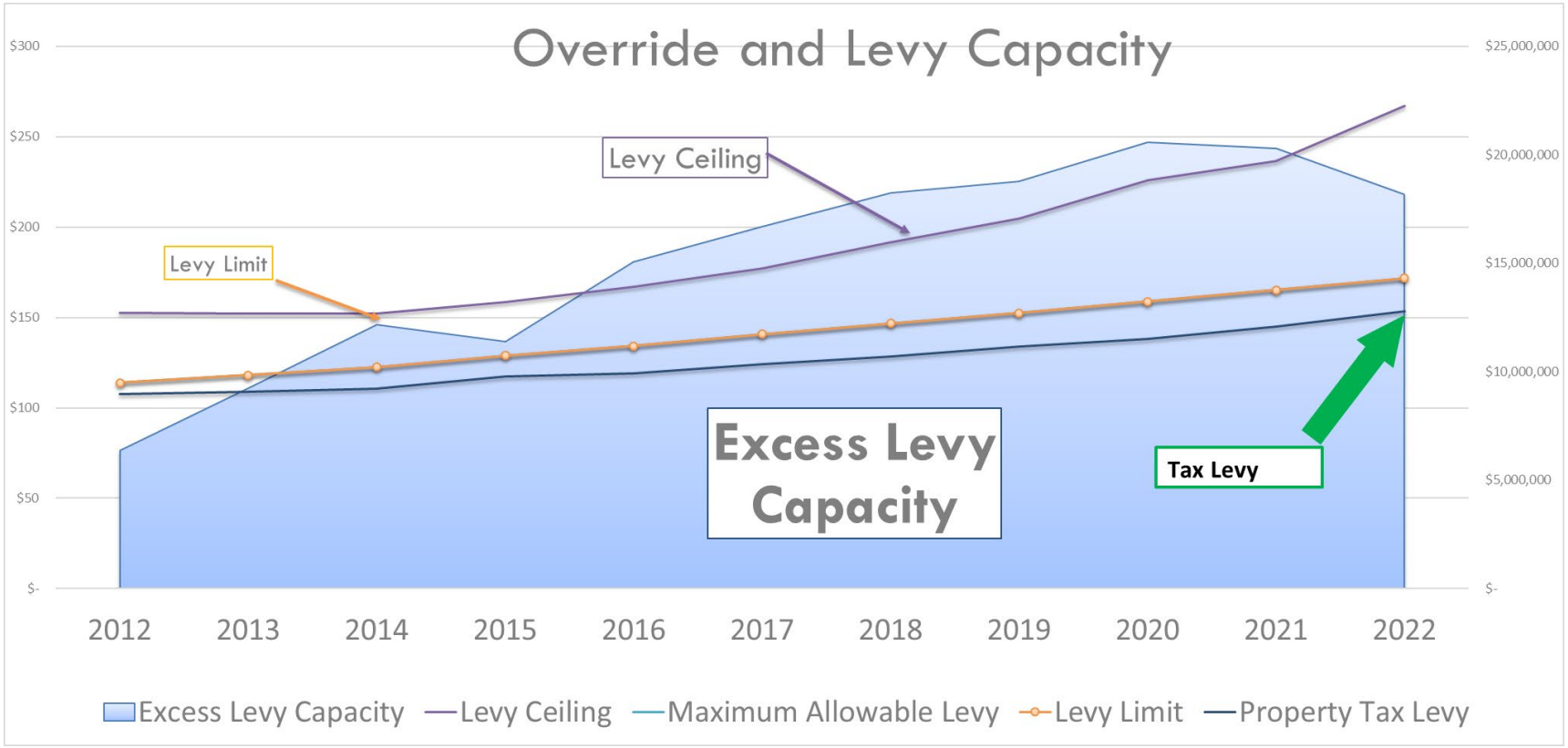
Data Source: DLS Gateway - Tax Recap

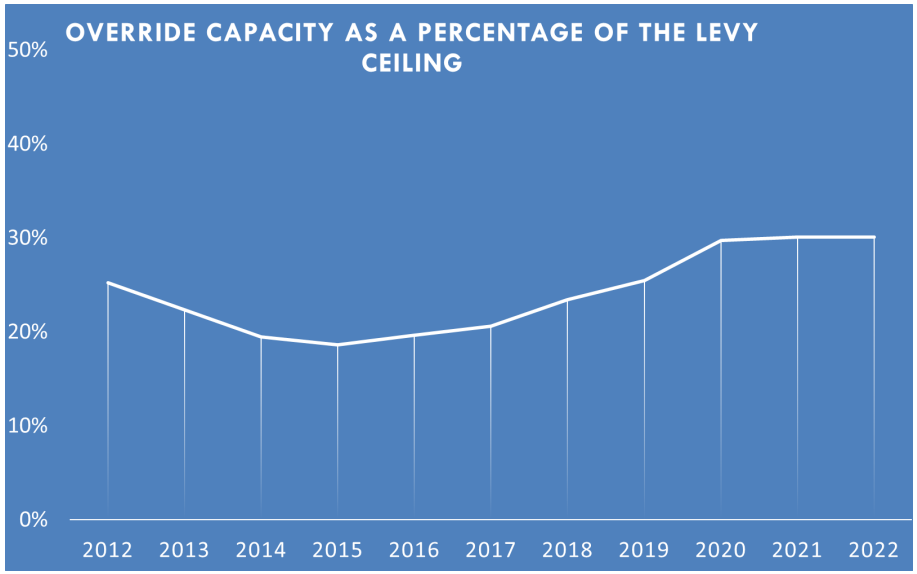
INDICATOR 4A: LEVY LIMIT ANALYSIS

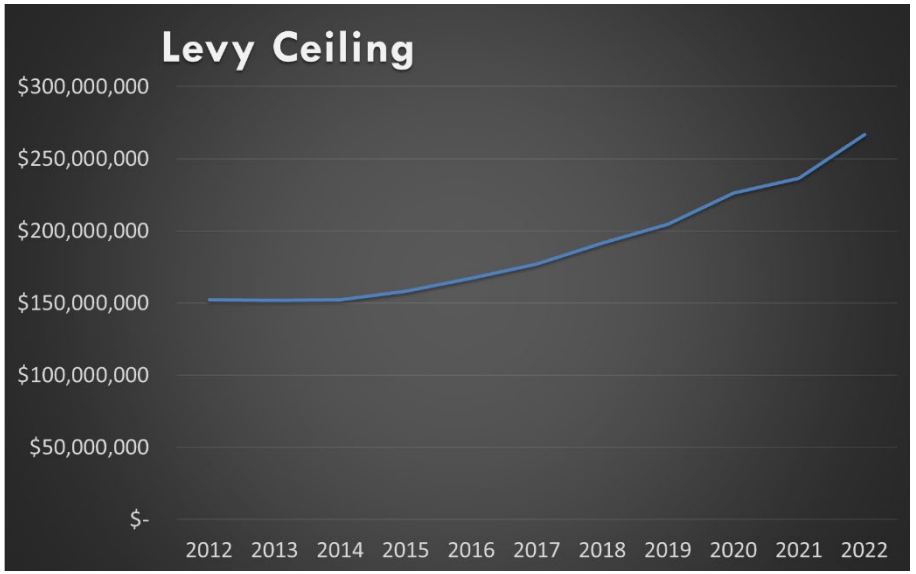
Favorable	Marginal	Unfavorable

The levy ceiling (an amount equal to 2.5% of the community's total assessed value) is a cap on the size of a city or town's maximum allowable levy. Although a community can pass an override or a debt exclusion to exceed its levy limit, it cannot exceed the levy ceiling. If the levy limit calculation produces a number greater than the levy ceiling, the ceiling must be used in its place. If a community cannot increase its levy limit normally, it is said to have reached the "levy cap."

When a community hits the levy cap and its levy ceiling is in decline, it becomes progressively more difficult to raise funds from the property tax. This environment would severely hamper the City of Lowell's ability to expand services or finance large capital projects through an override or exclusions, since the levy ceiling is directly tied to the city's override capacity (the difference between the levy limit and the levy ceiling).







Levy Limit Calculation

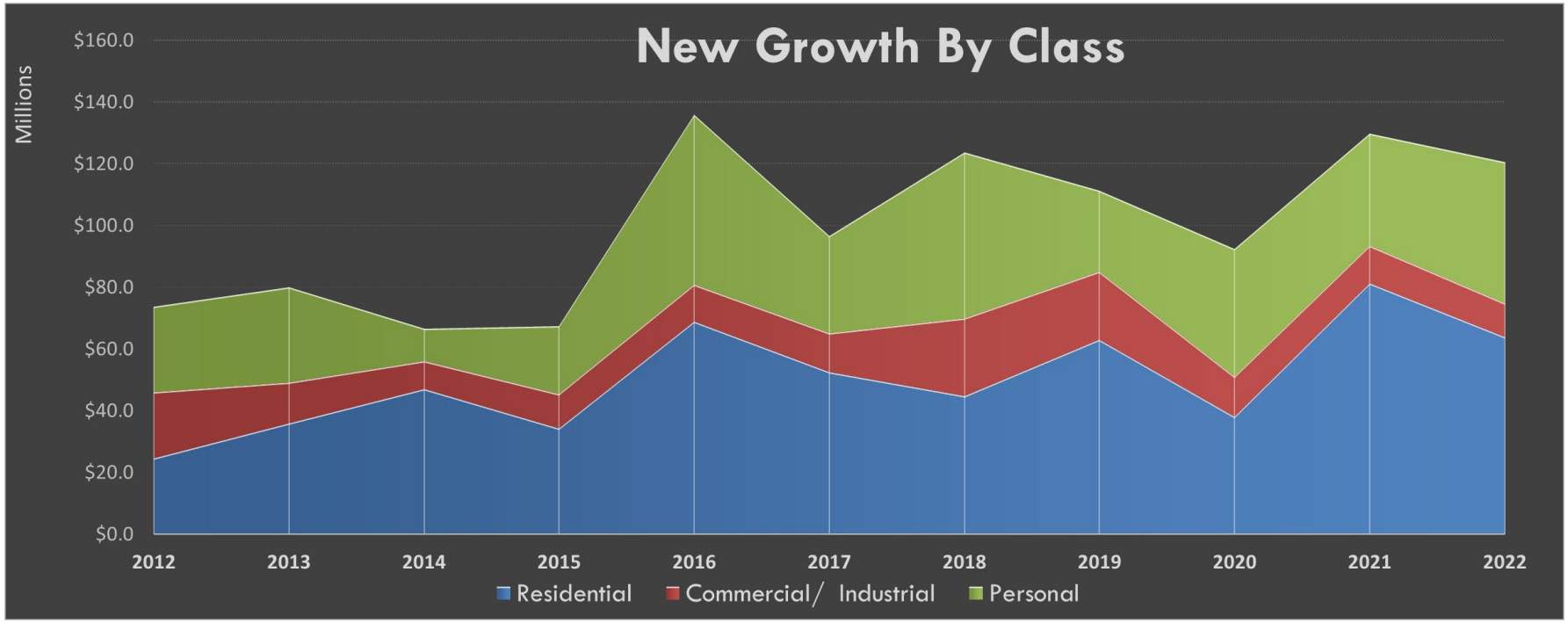
Fiscal Year	Prior Year Tax Levy Limit	Amended Prior Growth	2.5% Increase	Certified New Growth	Override	Levy Limit	Debt Exclusions	Levy Ceiling	Prop Tax Levy (net of Debt Exclusions)	Maximum Allowable Levy	Property Tax Levy	Excess Levy Capacity	Override Capacity	Override Capacity as % Levy Ceiling
2012	$ 109,393,219	$ -	$ 2,734,830	$ 1,826,294	$ -	$ 113,954,344	$ -	$ 152,377,713	$ 107,585,116	$ 113,954,344	$ 107,585,116	$ 6,369,228	$ 38,423,369	25.22%
2013	$ 113,954,344	$ -	$ 2,848,859	$ 1,296,201	$ -	$ 118,099,403	$ -	$ 152,062,946	$ 108,866,883	$ 118,099,403	$ 108,866,883	$ 9,232,520	$ 33,963,543	22.34%
2014	$ 118,099,403	$ -	$ 2,952,485	$ 1,550,456	$ -	$ 122,602,345	$ -	$ 152,142,144	$ 110,425,643	$ 122,602,345	$ 110,425,643	$ 12,176,702	$ 29,539,799	19.42%
2015	$ 122,602,345	$ -	$ 3,065,059	$ 3,171,566	$ -	$ 128,838,969	$ -	$ 158,307,795	$ 117,457,261	$ 128,838,969	$ 117,457,261	$ 11,381,708	$ 29,468,826	18.61%
2016	$ 128,838,969	$ -	$ 3,220,974	$ 2,247,217	$ -	$ 134,307,160	$ -	$ 167,098,225	$ 119,234,045	$ 134,307,160	$ 119,234,045	$ 15,073,115	$ 32,791,065	19.62%
2017	$ 134,307,160	$ -	$ 3,357,679	$ 3,143,795	$ -	$ 140,808,634	$ -	$ 177,257,131	$ 124,134,134	$ 140,808,634	$ 124,134,134	$ 16,674,500	$ 36,448,497	20.56%
2018	$ 140,808,634	$ -	$ 3,520,216	$ 2,418,695	$ -	$ 146,747,545	$ -	$ 191,605,030	$ 128,507,951	$ 146,747,545	$ 128,507,951	$ 18,239,594	$ 44,857,485	23.41%
2019	$ 146,747,545	$ -	$ 3,668,689	$ 2,144,212	$ -	$ 152,560,446	$ -	$ 204,695,360	$ 133,785,808	$ 152,560,446	$ 133,785,808	$ 18,774,638	$ 52,134,914	25.47%
2020	$ 152,560,446	$ -	$ 3,814,011	$ 2,530,737	$ -	$ 158,905,194	$ -	$ 226,083,087	$ 138,331,643	$ 158,905,194	$ 138,331,643	$ 20,573,551	$ 67,177,893	29.71%
2021	$ 158,905,194	$ -	$ 3,972,630	$ 2,335,360	$ -	$ 165,213,184	$ -	$ 236,340,374	$ 144,933,397	$ 165,213,184	$ 144,933,397	$ 20,279,787	$ 71,127,190	30.10%
2022	$ 165,213,230	$ -	$ 4,130,331	$ 2,379,486	$ -	$ 171,723,047	$ -	$ 266,844,066	$ 153,566,291	$ 171,723,047	$ 153,566,291	$ 18,156,756	$ 95,121,019	30.10%

Data Source: DLS Gateway - Levy Limit, DE-1, Tax Recap

New Growth Analysis

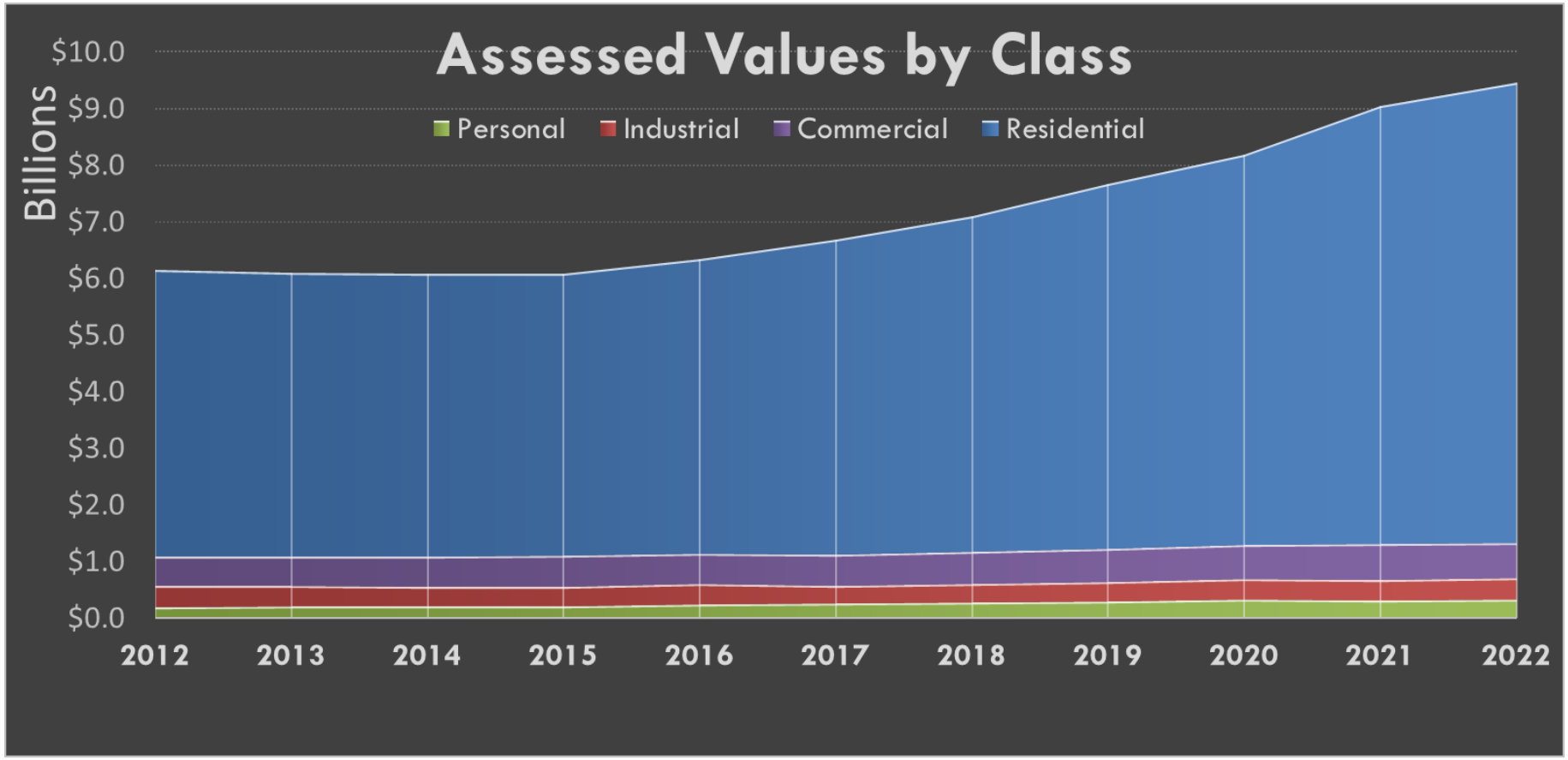
Fiscal Year	Residential	Commercial/ Industrial	Personal	Total New Growth
2012	$ 24,540,767	$ 21,468,942	$ 27,689,420	$ 73,699,129
2013	$ 35,787,465	$ 13,249,472	$ 31,002,390	$ 80,039,327
2014	$ 47,039,830	$ 9,053,600	$ 10,416,230	$ 66,509,660
2015	$ 34,111,428	$ 11,283,891	$ 21,871,987	$ 67,267,306
2016	$ 68,854,915	$ 11,936,275	$ 55,122,102	$ 135,913,292
2017	$ 52,398,207	$ 12,683,800	$ 31,558,135	$ 96,640,142
2018	$ 44,695,200	$ 25,134,725	$ 53,860,041	$ 123,689,966
2019	$ 62,982,182	$ 22,047,447	$ 26,222,806	$ 111,252,435
2020	$ 37,891,626	$ 13,170,135	$ 41,327,236	$ 92,388,997
2021	$ 81,137,686	$ 12,273,709	$ 36,399,421	$ 129,810,816
2022	$ 63,694,438	$ 10,927,530	$ 45,805,926	$ 120,427,894

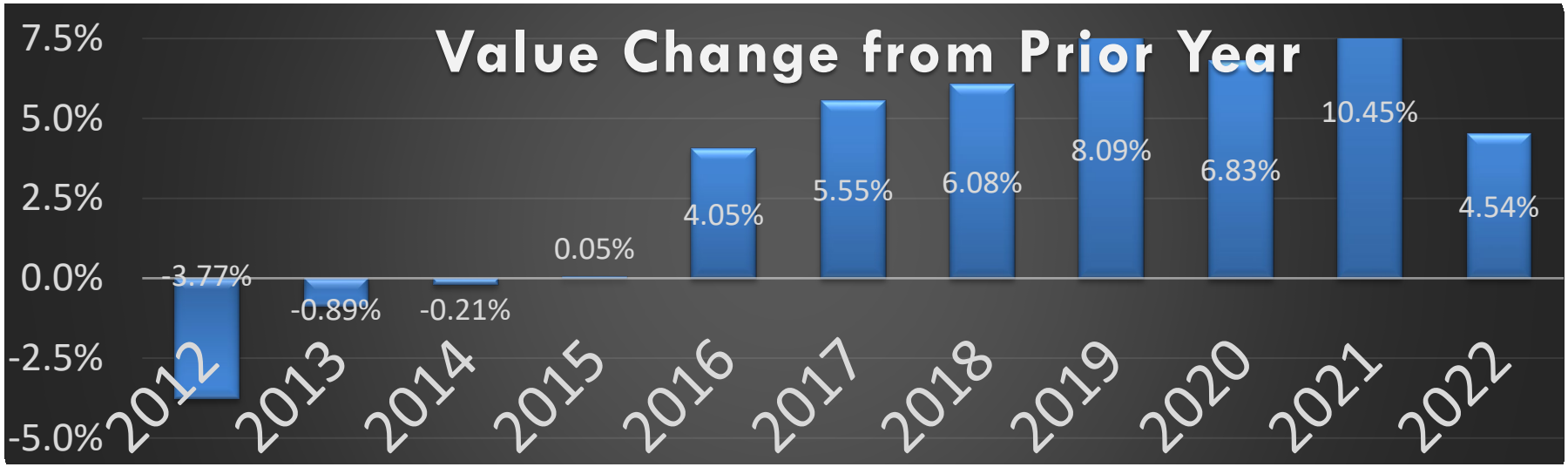
Data Source: DLS Gateway - LA-13



INDICATOR 4B: ASSESSED VALUES

Favorable	Marginal	Unfavorable





Assessed Values

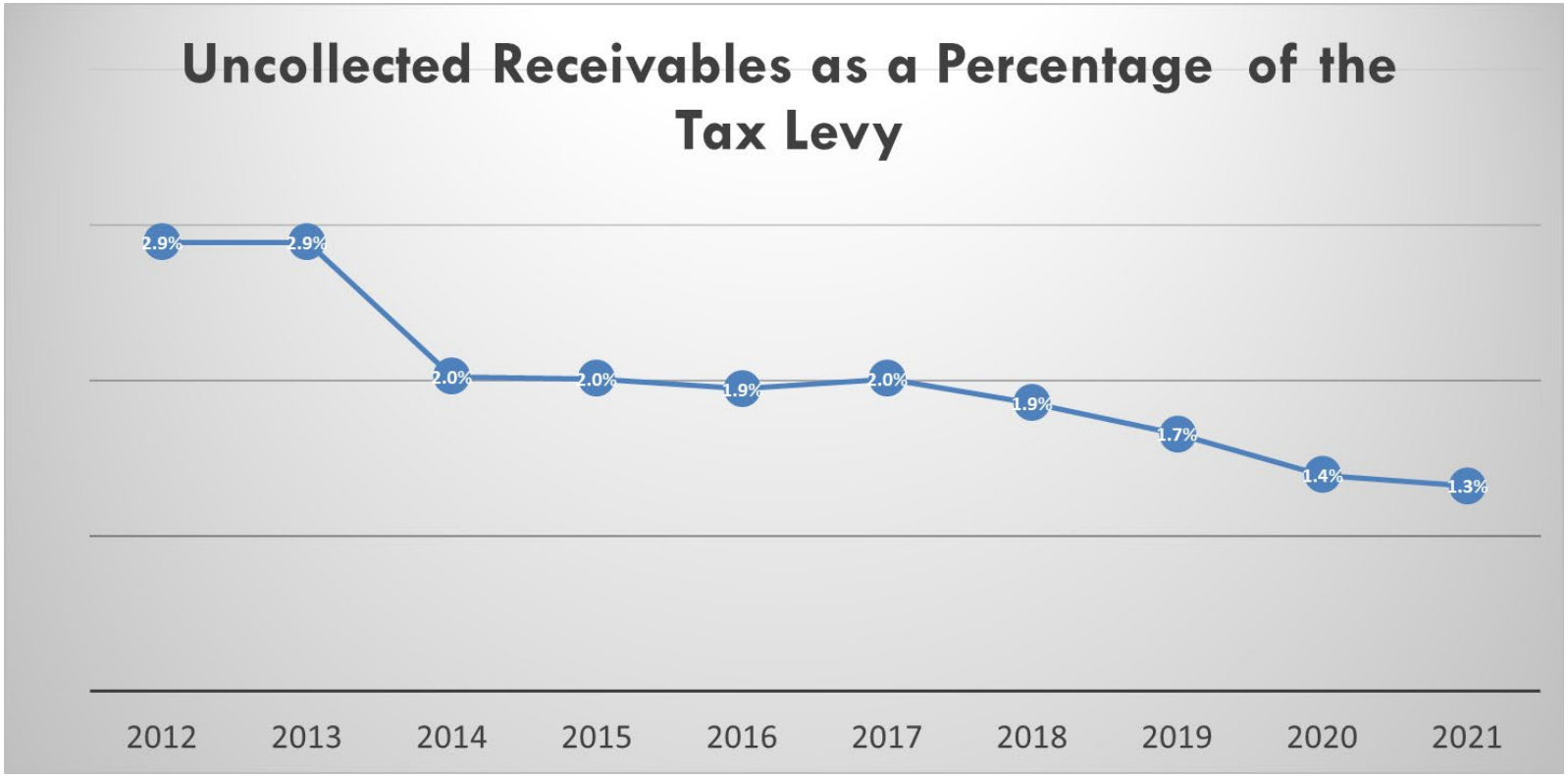
Fiscal Year	Residential	Commercial	Industrial	Personal	Total Value	Value Change from Prior Year	Levy Ceiling
2012	$ 5,069,084,160	$ 520,069,815	$ 369,338,140	$ 191,369,010	$ 6,149,861,125	-3.77%	$ 153,746,528
2013	$ 5,005,755,943	$ 526,777,643	$ 361,507,592	$ 201,067,340	$ 6,095,108,518	-0.89%	$ 152,377,713
2014	$ 5,005,369,487	$ 526,424,699	$ 344,529,092	$ 206,194,580	$ 6,082,517,858	-0.21%	$ 152,062,946
2015	$ 4,984,640,552	$ 547,112,179	$ 350,200,113	$ 203,732,904	$ 6,085,685,748	0.05%	$ 152,142,144
2016	$ 5,187,843,377	$ 548,152,869	$ 351,843,505	$ 244,472,062	$ 6,332,311,813	4.05%	$ 158,307,795
2017	$ 5,569,004,862	$ 548,269,485	$ 303,158,254	$ 263,496,390	$ 6,683,928,991	5.55%	$ 167,098,225
2018	$ 5,923,168,310	$ 566,201,989	$ 326,047,765	$ 274,867,186	$ 7,090,285,250	6.08%	$ 177,257,131
2019	$ 6,445,465,651	$ 584,172,204	$ 341,652,365	$ 292,910,971	$ 7,664,201,191	8.09%	$ 191,605,030
2020	$ 6,893,732,383	$ 605,841,004	$ 366,526,190	$ 321,714,823	$ 8,187,814,400	6.83%	$ 204,695,360
2021	$ 7,737,369,585	$ 630,332,311	$ 360,365,225	$ 315,256,353	$ 9,043,323,474	10.45%	$ 226,083,087
2022	$ 8,130,672,584	$ 623,428,438	$ 365,261,705	$ 334,252,217	$ 9,453,614,944	4.54%	$ 236,340,374
$ Change Since FY2008	$ 3,061,588,424	$ 103,358,623	$ (4,076,435)	$ 142,883,207	$ 3,303,753,819		$ 82,593,845
% Change Since FY2008	60.40%	19.87%	-1.10%	74.66%	53.72%		53.72%

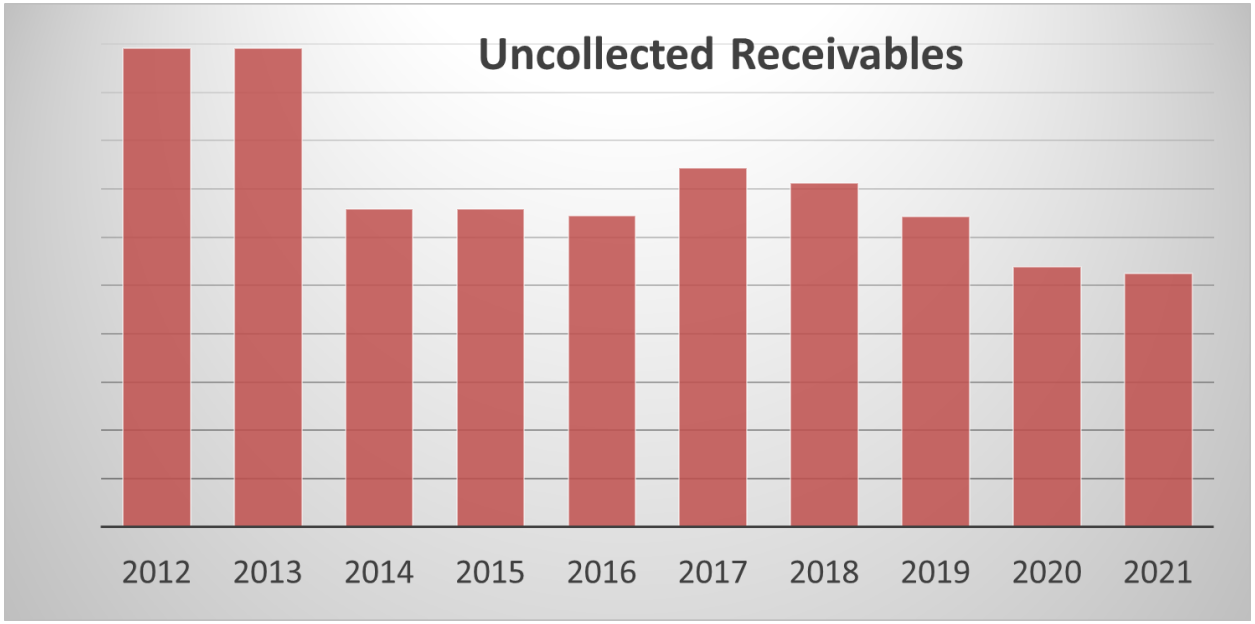
Data Source: DLS Municipal Databank

INDICATOR 5: UNCOLLECTED RECEIVABLES AS A PERCENTAGE OF TAX LEVY

Favorable	Marginal	Unfavorable

A trend of uncollected property tax receivables greater than 5% of the total annual property tax levy (net of overlay) is a warning indicator. Practically speaking, an increase in uncollected taxes may lead to a decrease in liquidity, introducing some uncertainty as to whether the city will have available revenue to fund its appropriations.





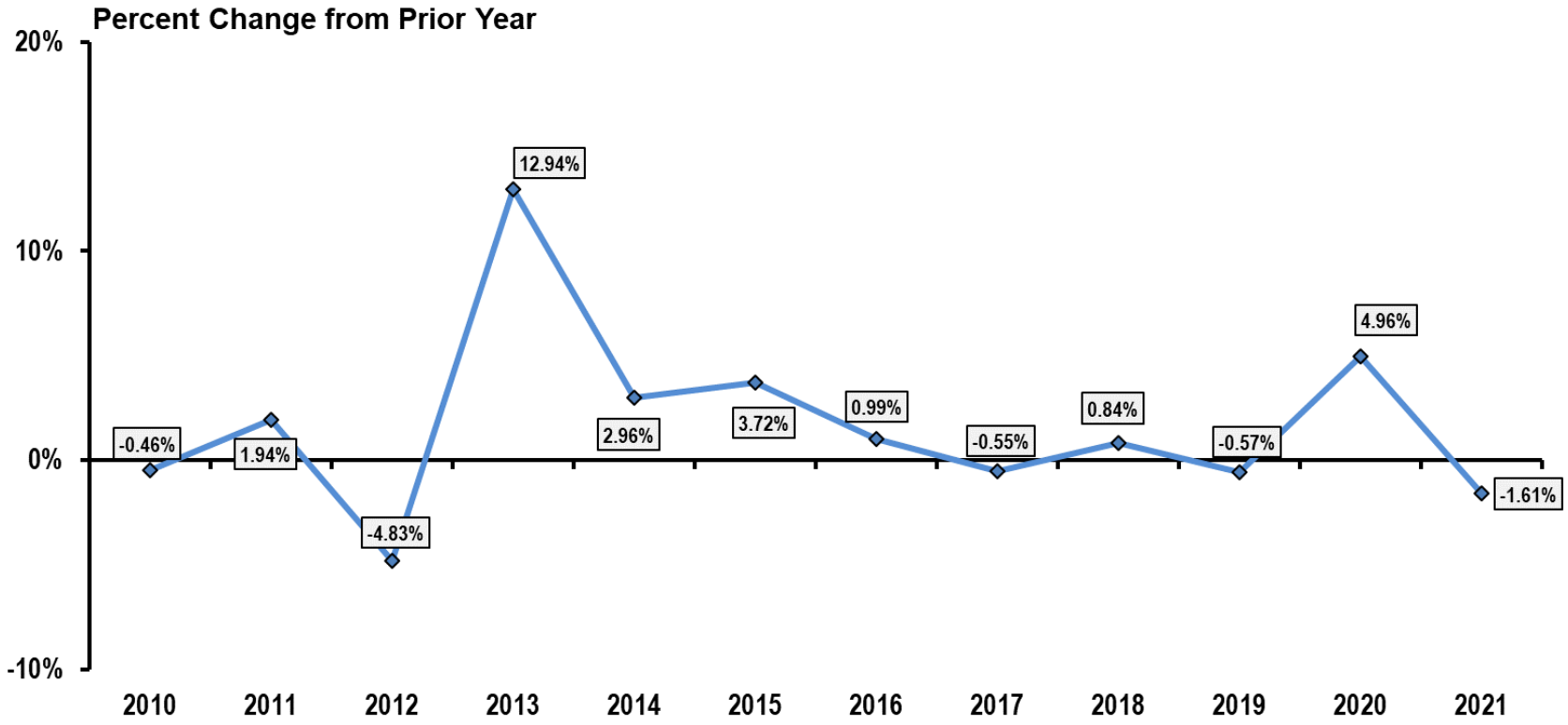
Fiscal Year	Property Tax Levy	*Less Overlay*	Property Tax Levy (Net of Overlay)	Cumulative Uncollected Receivables as of June 30th	Cumulative Uncollected Receivables as % Tax Levy
2012	$ 104,467,330	$ *(1,372,032)*	$ 103,095,298	$ 2,977,284	2.9%
2013	$ 104,467,330	$ *(1,372,032)*	$ 103,095,298	$ 2,977,284	2.9%
2014	$ 107,585,116	$ *(1,426,252)*	$ 106,158,864	$ 2,145,062	2.0%
2015	$ 108,866,883	$ *(1,936,143)*	$ 106,930,740	$ 2,147,755	2.0%
2016	$ 110,425,643	$ *(1,820,733)*	$ 108,604,910	$ 2,111,580	1.9%
2017	$ 119,234,045	$ *(1,608,847)*	$ 117,625,198	$ 2,359,850	2.0%
2018	$ 124,134,134	$ *(1,092,395)*	$ 123,041,739	$ 2,282,744	1.9%
2019	$ 128,507,951	$ *(1,111,806)*	$ 127,396,145	$ 2,105,396	1.7%
2020	$ 133,785,808	$ *(1,110,413)*	$ 132,675,395	$ 1,848,432	1.4%
2021	$ 138,331,643	$ *(1,135,655)*	$ 137,195,988	$ 1,811,653	1.3%

Data Source: DLS Municipal Finance Trend Dashboard

INDICATOR 6: OPERATING EXPENDITURES

Favorable	Marginal	Unfavorable

A steep increase in annual operating costs, after accounting for inflation, may indicate that a community's expenses are unsustainable without accompanying revenue increases or budget adjustments.



Total Operating Expenditures

Fiscal Year	Nominal Dollars	CPI-U adjustment	Constant Dollars	% Change
2010	$ 252,335,500	100.00%	$ 252,335,500	-0.46%
2011	$ 259,205,618	99.24%	$ 257,229,804	1.94%
2012	$ 252,933,455	96.79%	$ 244,802,051	-4.83%
2013	$ 290,389,332	95.21%	$ 276,481,937	12.94%
2014	$ 302,784,792	94.02%	$ 284,677,969	2.96%
2015	$ 315,812,152	93.49%	$ 295,254,760	3.72%
2016	$ 322,268,428	92.52%	$ 298,176,133	0.99%
2017	$ 330,017,478	89.85%	$ 296,526,682	-0.55%
2018	$ 342,032,831	87.42%	$ 299,009,383	0.84%
2019	$ 348,498,408	85.31%	$ 297,293,467	-0.57%
2020	$ 365,770,606	85.31%	$ 312,027,857	4.96%
2021	$ 367,881,409	83.45%	$ 307,000,203	-1.61%

Data Source: Schedule A Reports

Schedule A Expenditure Categories

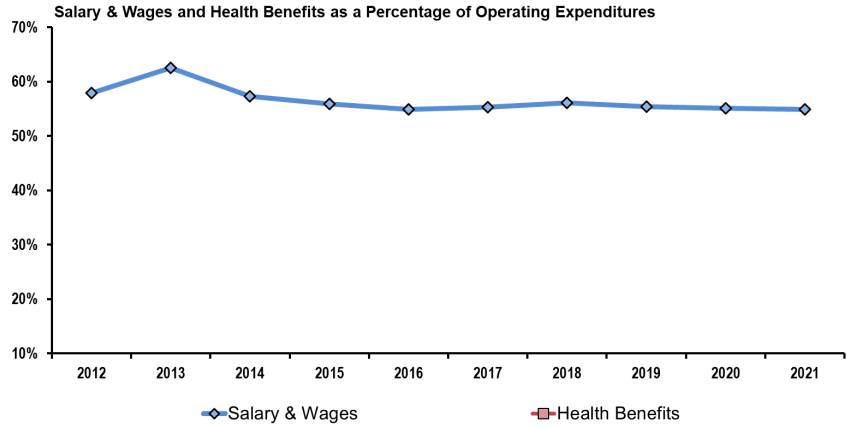
Fiscal Year	Education	Debt Service	Fixed Costs	Public Works	Police	Fire	Other Public Safety	Human Services	Culture and Recreation	General Government
2010	$ 131,081,497	$ 20,323,433	$ 32,914,384	$ 12,212,131	$ 20,888,616	$ 14,823,794	$ 940,896	$ 3,043,935	$ 3,071,609	$ 10,948,458
2011	$ 134,599,243	$ 19,148,222	$ 32,459,875	$ 13,672,569	$ 21,622,638	$ 15,420,427	$ 938,719	$ 3,213,101	$ 3,372,204	$ 10,529,844
2012	$ 133,269,616	$ 17,228,708	$ 31,314,919	$ 10,389,309	$ 22,719,285	$ 15,843,203	$ 931,868	$ 3,651,247	$ 3,593,640	$ 11,273,903
2013	$ 143,036,608	$ 16,503,031	$ 54,236,158	$ 12,620,273	$ 23,925,712	$ 16,938,245	$ 1,044,719	$ 3,797,956	$ 3,928,022	$ 11,805,496
2014	$ 149,475,097	$ 13,856,380	$ 59,657,043	$ 12,125,567	$ 24,706,872	$ 17,354,615	$ 1,041,019	$ 3,683,200	$ 4,001,265	$ 11,630,705
2015	$ 155,191,302	$ 13,198,490	$ 64,709,084	$ 13,711,085	$ 25,517,215	$ 17,139,799	$ 1,092,105	$ 3,399,314	$ 4,190,591	$ 12,614,184
2016	$ 158,935,805	$ 12,534,017	$ 68,228,364	$ 11,119,907	$ 26,277,836	$ 17,459,987	$ 1,160,537	$ 3,443,883	$ 4,014,212	$ 12,188,451
2017	$ 162,767,690	$ 9,742,713	$ 72,554,218	$ 12,743,639	$ 27,336,522	$ 18,425,533	$ 1,121,756	$ 3,303,800	$ 4,203,852	$ 13,154,121
2018	$ 166,853,049	$ 8,878,167	$ 77,612,327	$ 12,394,842	$ 27,603,304	$ 18,951,110	$ 1,154,395	$ 3,710,026	$ 4,009,600	$ 13,295,723
2019	$ 170,453,046	$ 9,514,529	$ 79,417,157	$ 11,758,078	$ 29,194,978	$ 20,804,267	$ 1,260,543	$ 3,976,862	$ 3,967,095	$ 13,844,564
2020	$ 178,894,036	$ 9,615,534	$ 83,499,305	$ 11,563,678	$ 28,706,750	$ 20,320,641	$ 1,110,238	$ 3,944,764	$ 3,519,081	$ 17,139,833
2021	$ 173,656,197	$ 10,851,964	$ 87,235,260	$ 12,181,380	$ 28,706,750	$ 20,320,641	$ 1,110,238	$ 3,944,764	$ 3,519,081	$ 17,139,833

Data Source: Schedule A Reports

INDICATOR 7: PERSONNEL COSTS

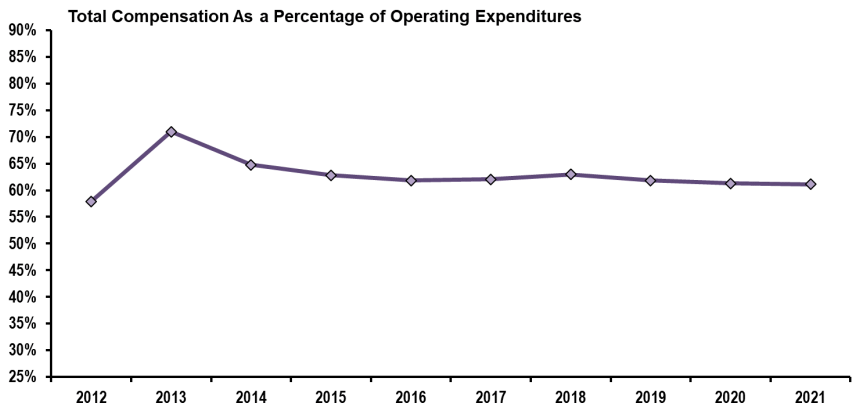
Favorable	Marginal	Unfavorable

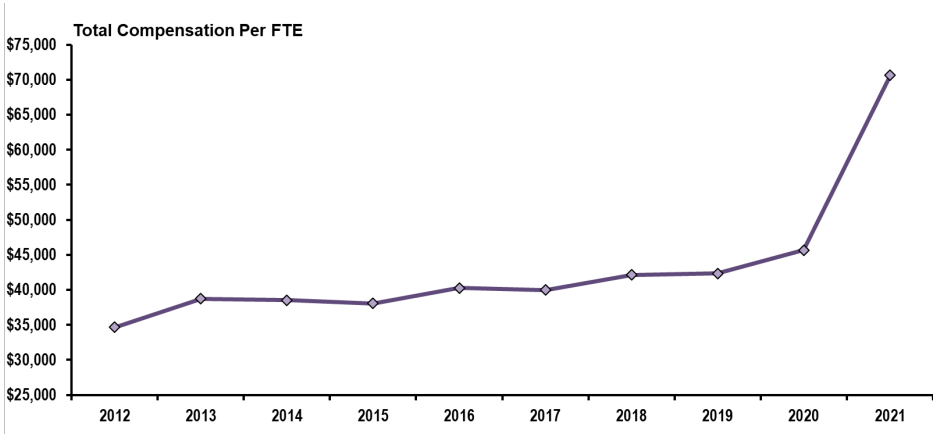
A trend of increasing salaries, wages, and employee health benefits as a percentage of a community's annual operating expenditures may indicate that those costs are rising at an unsustainable rate. As these costs grow relative to the total budget they may crowd out departmental spending on other areas, including routine facility maintenance and necessary capital investment.

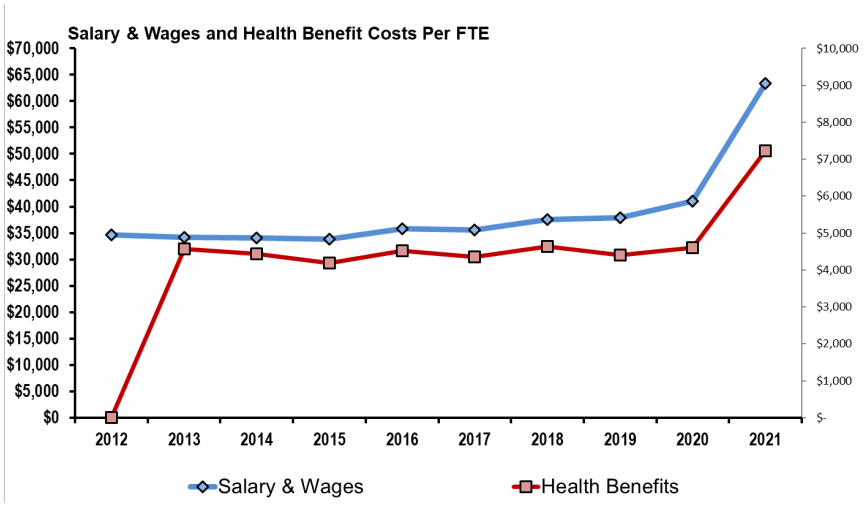


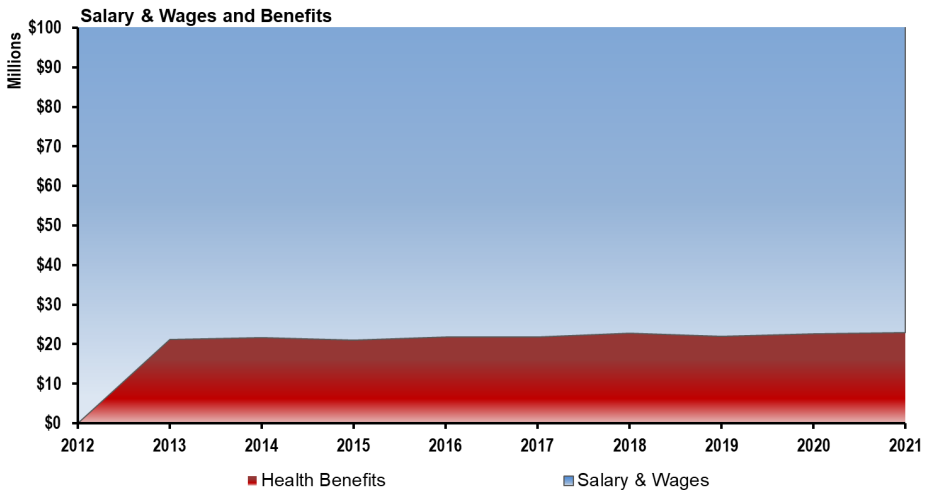
					As a % of Operating Expenditures			Per FTE		
Fiscal Year	Operating Expenditures	Salary & Wages	Health Benefits	FTE	Salary & Wages	Health Benefits	Total Compensation	Salary & Wages	Health Benefits	Total Compensation
2012	$ 259,205,618	$ 150,087,441	0	4,329	57.90%	0.00%	57.90%	$ 34,670	$ -	$ 34,670
2013	$ 252,933,455	$ 158,277,836	21,196,716	4,632	62.58%	8.38%	70.96%	$ 34,171	$ 4,576	$ 38,747
2014	$ 290,389,332	$ 166,489,061	21,648,739	4,881	57.33%	7.46%	64.79%	$ 34,110	$ 4,435	$ 38,545
2015	$ 302,784,792	$ 169,210,832	20,952,733	4,996	55.88%	6.92%	62.80%	$ 33,869	$ 4,194	$ 38,063
2016	$ 315,812,152	$ 173,451,246	21,899,697	4,849	54.92%	6.93%	61.86%	$ 35,771	$ 4,516	$ 40,287
2017	$ 322,268,428	$ 178,167,094	21,789,936	4,999	55.29%	6.76%	62.05%	$ 35,641	$ 4,359	$ 39,999
2018	$ 330,017,478	$ 185,069,597	22,837,570	4,931	56.08%	6.92%	63.00%	$ 37,532	$ 4,631	$ 42,163
2019	$ 342,032,831	$ 189,468,777	22,032,016	4,996	55.39%	6.44%	61.84%	$ 37,924	$ 4,410	$ 42,334
2020	$ 365,770,606	$ 201,592,793	22,576,977	4,907	55.11%	6.17%	61.29%	$ 41,083	$ 4,601	$ 45,684
2021	$ 367,881,409	$ 201,870,923	22,993,514	3,184	54.87%	6.25%	61.12%	$ 63,402	$ 7,222	$ 70,623

Data Source: Schedule A Reports


Total Compensation As a Percentage of Operating Expenditures
90%
85%
80%
75%
70%
65%
60%
55%
50%
45%
40%
35%
30%
25%
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021


Total Compensation Per FTE
$75,000
$70,000
$65,000
$60,000
$55,000
$50,000
$45,000
$40,000
$35,000
$30,000
$25,000
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021

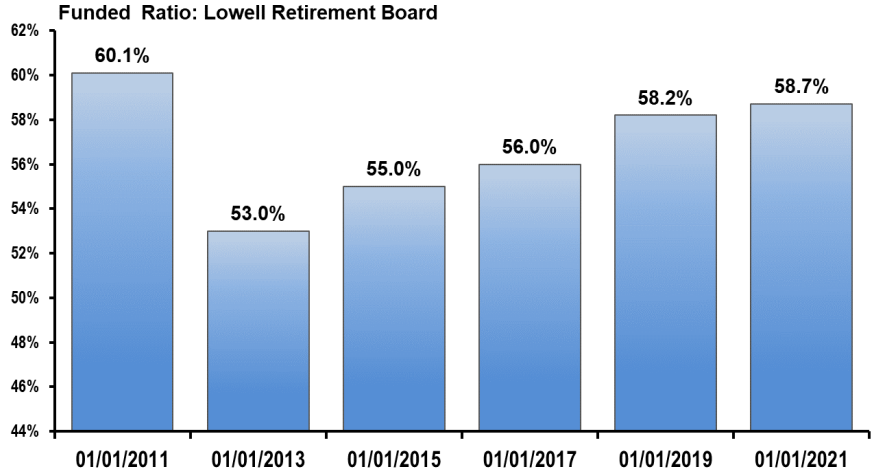

Salary & Wages and Health Benefit Costs Per FTE
$70,000
$65,000
$60,000
$55,000
$50,000
$45,000
$40,000
$35,000
$30,000
$25,000
$20,000
$15,000
$10,000
$5,000
$0
$10,000
$9,000
$8,000
$7,000
$6,000
$5,000
$4,000
$3,000
$2,000
$1,000
$-
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
Salary & Wages
Health Benefits

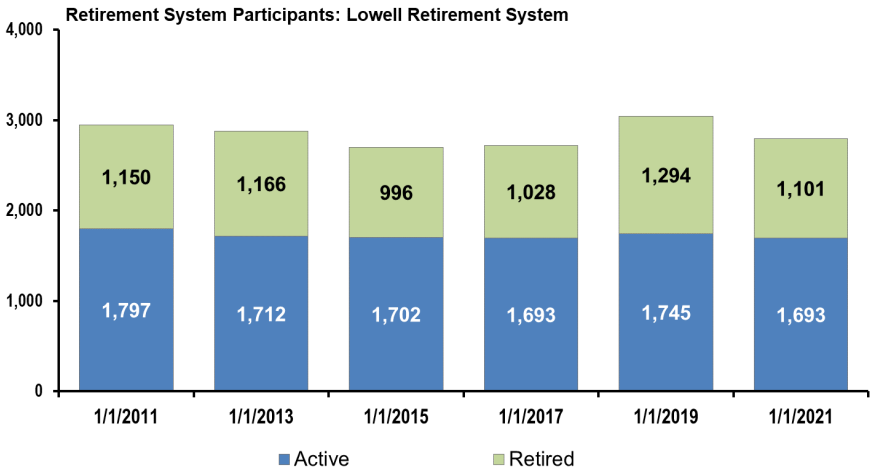

Salary & Wages and Benefits
Millions
$100
$90
$80
$70
$60
$50
$40
$30
$20
$10
$0
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
Health Benefits
Salary & Wages

INDICATOR 8: PENSION LIABILITY

Favorable	Marginal	Unfavorable

The Lowell Retirement System's "funded ratio" is the total value of a pension plan's assets weighed against its accrued liabilities. A trend showing the funded ratio decreasing over time indicates a diminishing ability for the community to cover its accrued liability, which may put pressure on the budget as other items are cut to make pension payments.





Report Date	Unfunded Liability	% Funded	Assumed Rate of Return	Year Fully Funded
1/1/2011	$ 179,210,021	60.1%	8.25%	6/30/34
1/1/2013	$ 232,964,456	53.0%	8.00%	6/30/36
1/1/2015	$ 251,251,589	55.0%	8.00%	6/30/36
1/1/2017	$ 252,728,064	56.0%	7.75%	6/30/36
1/1/2019	$ 277,365,017	58.2%	7.65%	6/30/36
1/1/2021	$ 312,487,035	58.7%	7.65%	6/30/37

Data Source: PERAC Annual Reports for Lowell Retirement System

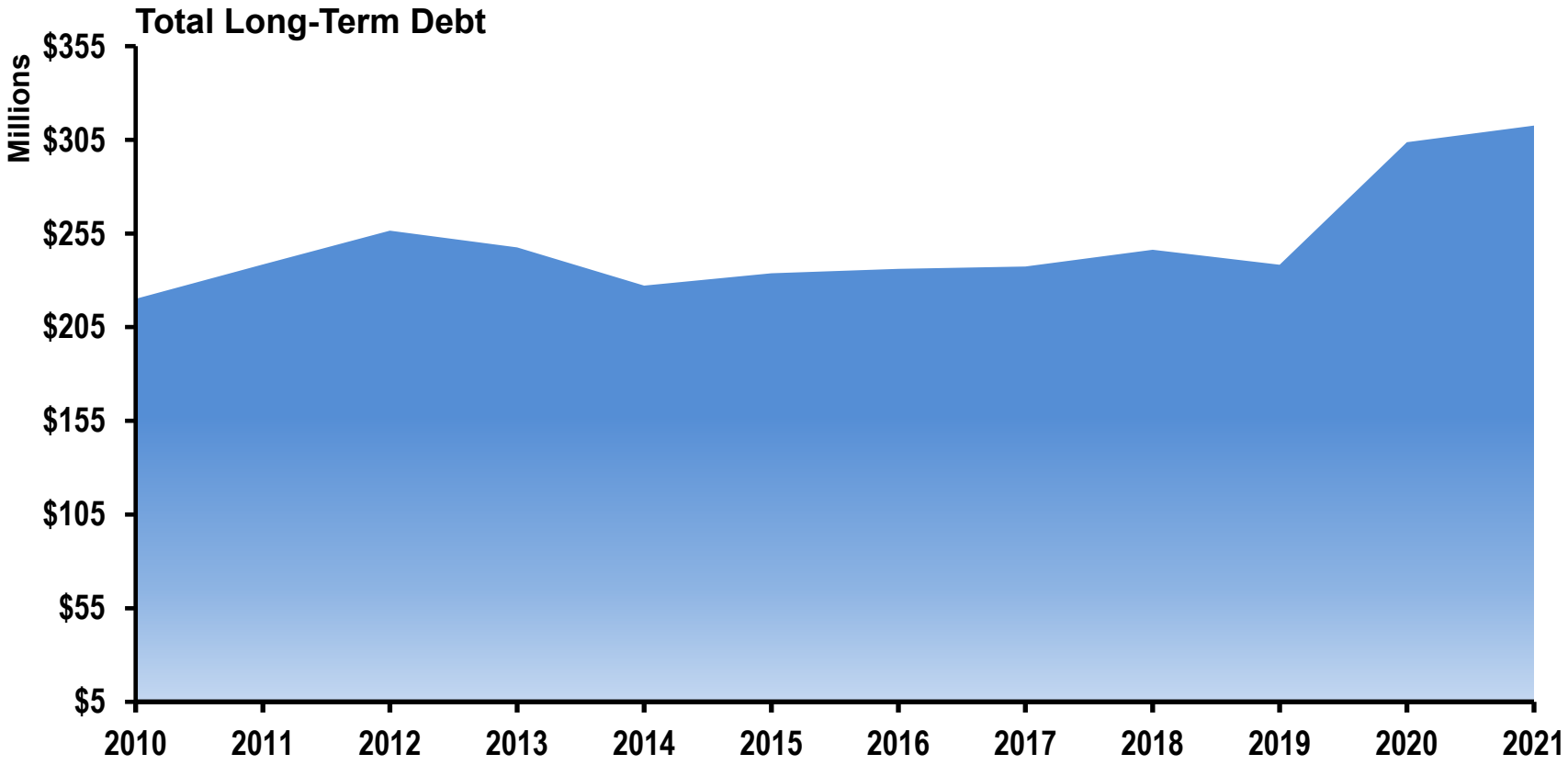
	Participants			
Report Date	Active	Retired	Total Participants	Ratio of Active to Retired
1/1/2011	1,797	1,150	2,947	1.56
1/1/2013	1,712	1,166	2,878	1.47
1/1/2015	1,702	996	2,698	1.71
1/1/2017	1,693	1,028	2,721	1.65
1/1/2019	1,745	1,294	3,039	1.35
1/1/2021	1,693	1,101	2,794	1.54

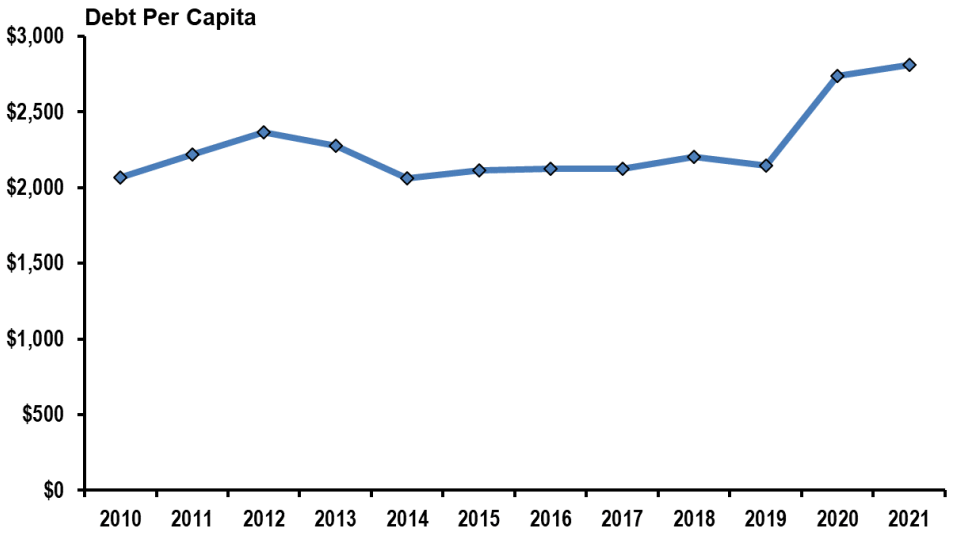
Data Source: PERAC Annual Reports for Hampden County Retirement System

INDICATOR 9: LONG-TERM DEBT

Favorable	Marginal	Unfavorable

Total long-term debt in excess of 5 percent of a community's assessed valuation is generally prohibited under MGL Chapter 44 §10, and approaching this limit is often considered a warning sign by bond rating agencies. Evaluating a community's debt in this way is an indicator of both a community's overall debt burden as well as its effort in consistently investing in its capital assets. While a high debt load may be an indication of fiscal strain, low and decreasing debt may indicate underinvestment in capital assets and infrastructure.





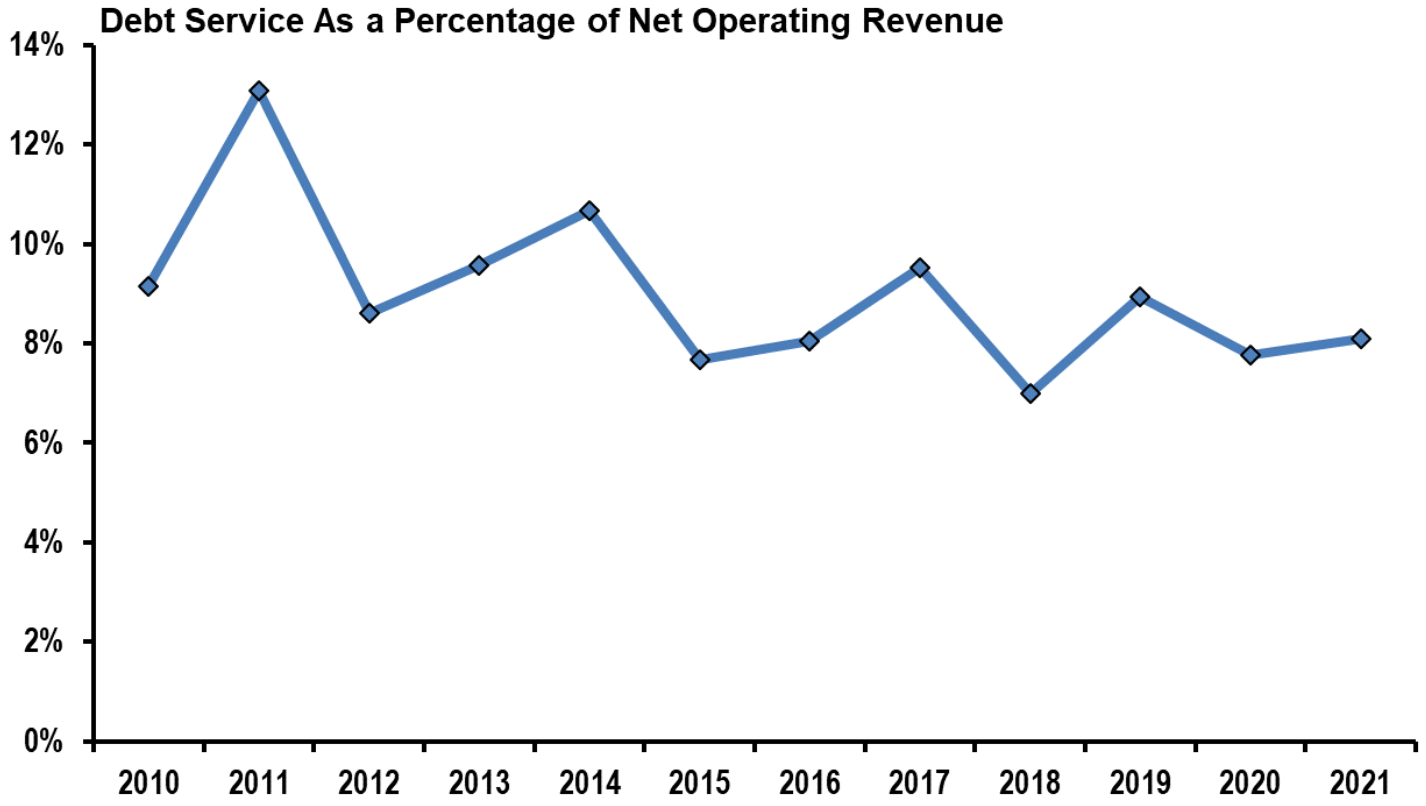
Fiscal Year	Assessed Valuation	Bonds Outstanding	Population	Debt as % Assessed Valuation	Debt Per Capita
2010	$ 6,390,673,111	$ 220,050,595	106,519	3.44%	$ 2,066
2011	$ 6,149,861,125	$ 238,410,550	107,571	3.88%	$ 2,216
2012	$ 6,095,108,518	$ 256,583,545	108,522	4.21%	$ 2,364
2013	$ 6,082,517,858	$ 247,590,510	108,861	4.07%	$ 2,274
2014	$ 6,085,685,748	$ 227,206,056	110,235	3.73%	$ 2,061
2015	$ 6,332,311,813	$ 233,750,883	110,699	3.69%	$ 2,112
2016	$ 6,683,928,991	$ 236,079,708	111,250	3.53%	$ 2,122
2017	$ 7,090,285,250	$ 237,392,385	111,728	3.35%	$ 2,125
2018	$ 7,664,201,191	$ 246,269,331	111,670	3.21%	$ 2,205
2019	$ 8,187,814,400	$ 238,383,416	110,997	2.91%	$ 2,148
2020	$ 9,043,323,474	$ 303,803,103	110,997	3.36%	$ 2,737
2021	$ 9,848,176,600	$ 312,607,939	111,306	3.17%	$ 2,809

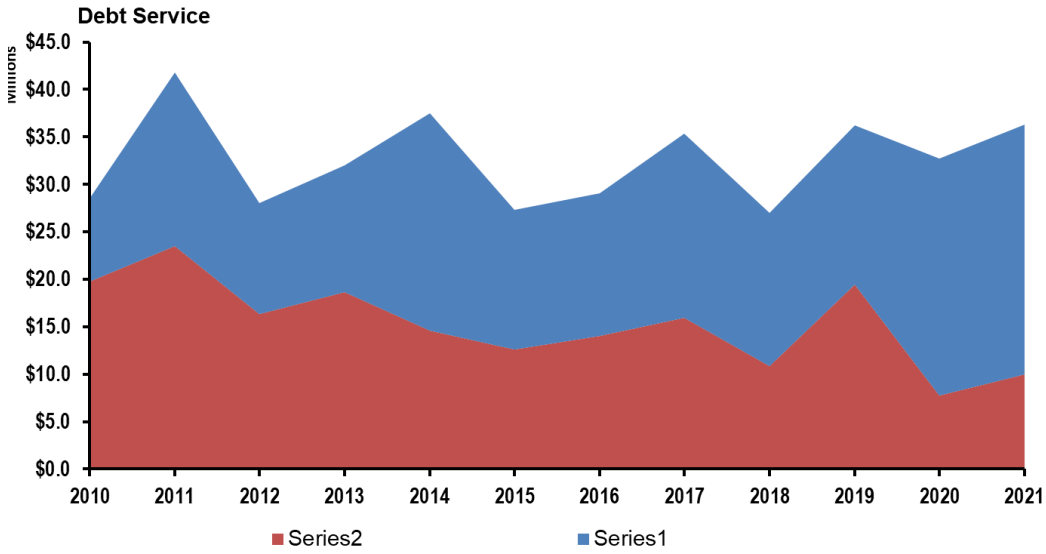
Data Source: City debt report, Municipal Databank, Statement of Indebtedness

INDICATOR 10: DEBT SERVICE

Favorable	Marginal	Unfavorable

Annual debt service in excess of 10 percent of net operating revenues may indicate that the town's debt load is too high. A trend of increasing debt load may negatively affect a community's ability to maintain spending on essential services as more revenues must be set aside to service debt. Conversely, a declining trend may indicate that the town is not maintaining investment in its capital assets and is losing the capacity to do so as operating expenses take on a greater proportion of the budget. The town should find a favorable balance between these two extremes, ideally set by policy.





Fiscal Year	Non-Exempt Debt Service	Exempt Debt Service	Total Debt Service	Operating Revenue (Nominal Dollars)	As % of Net Operating Revenue: Non-Exempt	Exempt	Total
2010	$ 8,772,837	$ 19,749,123	$ 28,521,960	$ 311,614,472	2.82%	6.34%	9.15%
2011	$ 18,282,169	$ 23,530,310	$ 41,812,479	$ 319,564,905	5.72%	7.36%	13.08%
2012	$ 11,707,044	$ 16,360,667	$ 28,067,711	$ 325,858,417	3.59%	5.02%	8.61%
2013	$ 13,354,711	$ 18,663,538	$ 32,018,249	$ 334,833,448	3.99%	5.57%	9.56%
2014	$ 22,932,844	$ 14,554,290	$ 37,487,134	$ 351,338,279	6.53%	4.14%	10.67%
2015	$ 14,706,321	$ 12,594,257	$ 27,300,578	$ 355,962,520	4.13%	3.54%	7.67%
2016	$ 15,028,717	$ 14,029,292	$ 29,058,009	$ 360,734,739	4.17%	3.89%	8.06%
2017	$ 19,445,681	$ 15,911,406	$ 35,357,087	$ 371,583,434	5.23%	4.28%	9.52%
2018	$ 16,135,296	$ 10,854,914	$ 26,990,210	$ 385,434,653	4.19%	2.82%	7.00%
2019	$ 16,720,570	$ 19,477,934	$ 36,198,504	$ 405,306,163	4.13%	4.81%	8.93%
2020	$ 24,996,632	$ 7,738,799	$ 32,735,431	$ 422,128,078	5.92%	1.83%	7.75%
2021	$ 26,336,301	$ 9,957,758	$ 36,294,059	$ 448,640,572	5.87%	2.22%	8.09%

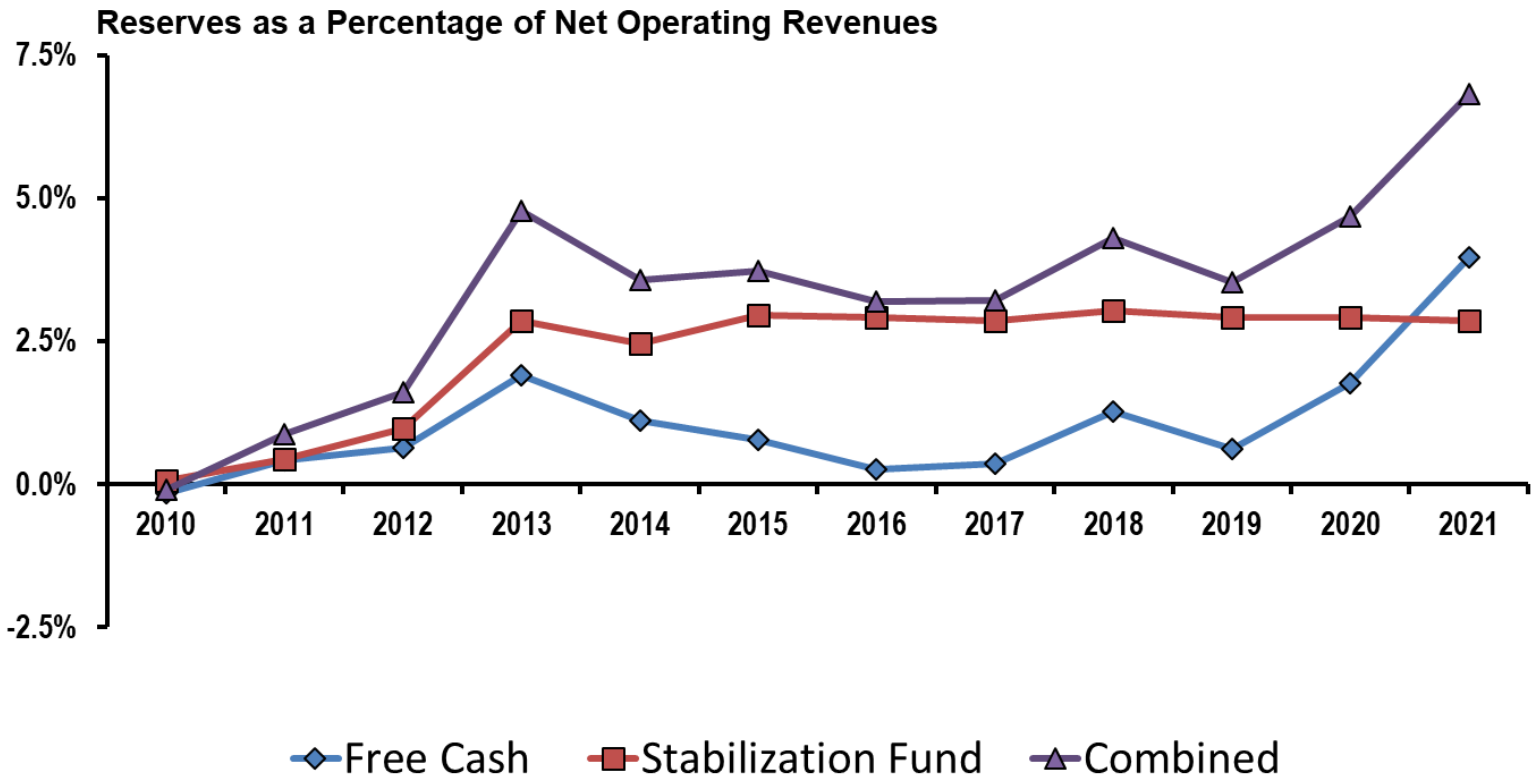
Data Source: Schedule A Reports

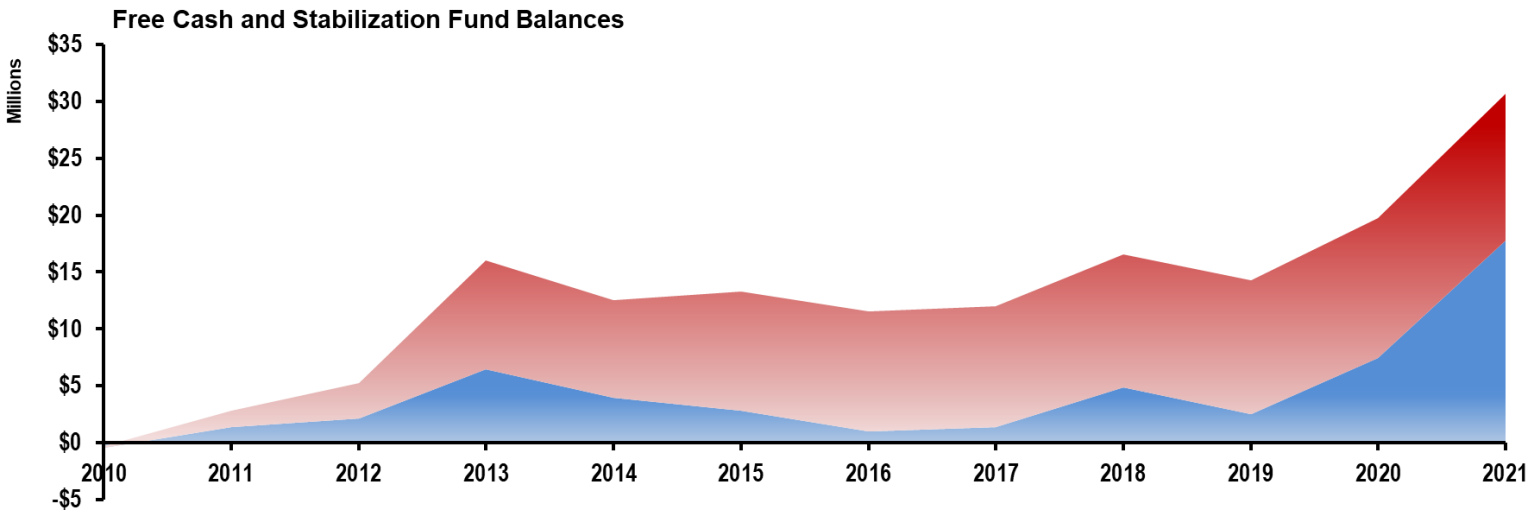
INDICATOR 11: RESERVES

Favorable	Marginal	Unfavorable

Maintaining a healthy level of reserves allows a town to finance emergencies and other unforeseen needs, hold money for specific future purposes, or in limited instances, to serve as revenue sources for the annual budget. Reserve balances and policies can also positively impact the Town's credit rating and consequently its long-term cost to fund major projects.

Declining reserves as a percentage of a town's net operating revenue is considered a warning indicator by credit rating agencies, and may indicate a declining ability to finance town obligations in the face of an emergency. Reserves below 5-7% of revenues may be considered unfavorable. Ideally, town reserve levels should be set by policy.





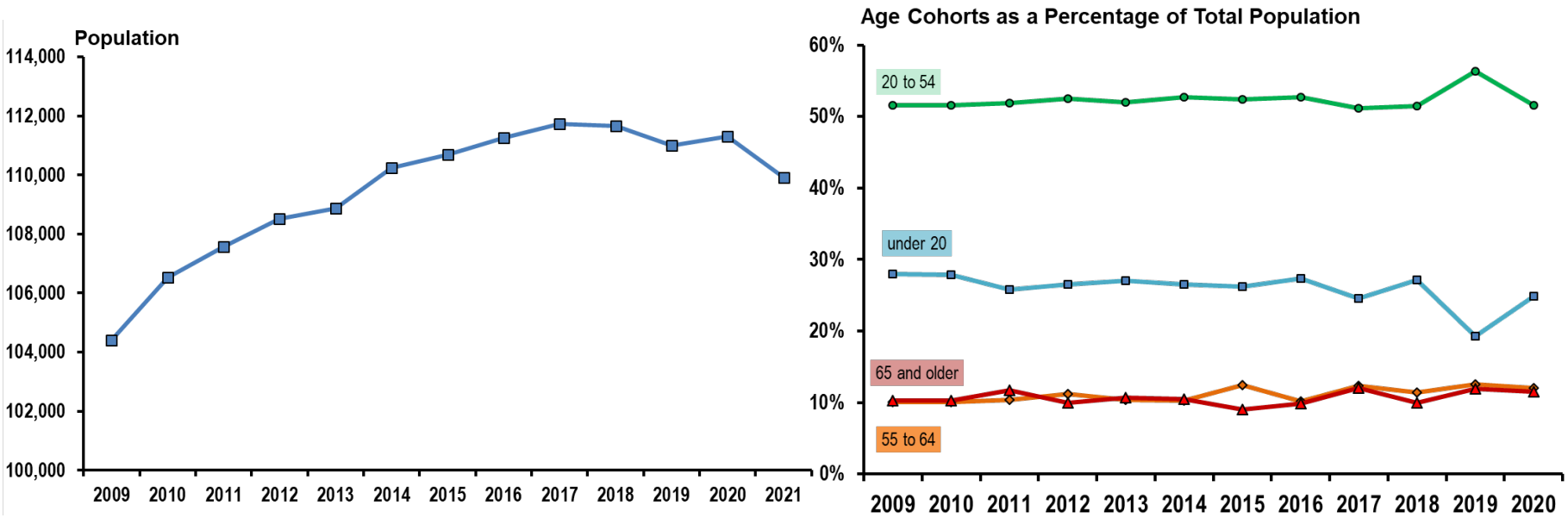
Fiscal Year	Free Cash	Stabilization Fund Year-End Balance	Combined Reserves	Net Operating Revenues	As a Percentage of Net Operating Revenues: Free Cash	Stabilization Fund	Combined
2010	$ (490,543)	$ 190,989	$ (299,554)	$ 311,614,472	-0.16%	0.06%	-0.10%
2011	$ 1,348,586	$ 1,439,963	$ 2,788,549	$ 319,564,905	0.42%	0.45%	0.87%
2012	$ 2,097,507	$ 3,162,807	$ 5,260,314	$ 325,858,417	0.64%	0.97%	1.61%
2013	$ 6,411,250	$ 9,574,490	$ 15,985,740	$ 334,833,448	1.91%	2.86%	4.77%
2014	$ 3,911,380	$ 8,643,490	$ 12,554,870	$ 351,338,279	1.11%	2.46%	3.57%
2015	$ 2,778,703	$ 10,494,909	$ 13,273,612	$ 355,962,520	0.78%	2.95%	3.73%
2016	$ 942,033	$ 10,562,250	$ 11,504,283	$ 360,734,739	0.26%	2.93%	3.19%
2017	$ 1,333,385	$ 10,632,884	$ 11,966,269	$ 371,583,434	0.36%	2.86%	3.22%
2018	$ 4,873,124	$ 11,713,897	$ 16,587,021	$ 385,434,653	1.26%	3.04%	4.30%
2019	$ 2,513,634	$ 11,794,650	$ 14,308,284	$ 405,306,163	0.62%	2.91%	3.53%
2020	$ 7,462,706	$ 12,283,568	$ 19,746,274	$ 422,128,078	1.77%	2.91%	4.68%
2021	$ 17,780,512	$ 12,863,345	$ 30,643,857	$ 448,640,572	3.96%	2.87%	6.83%

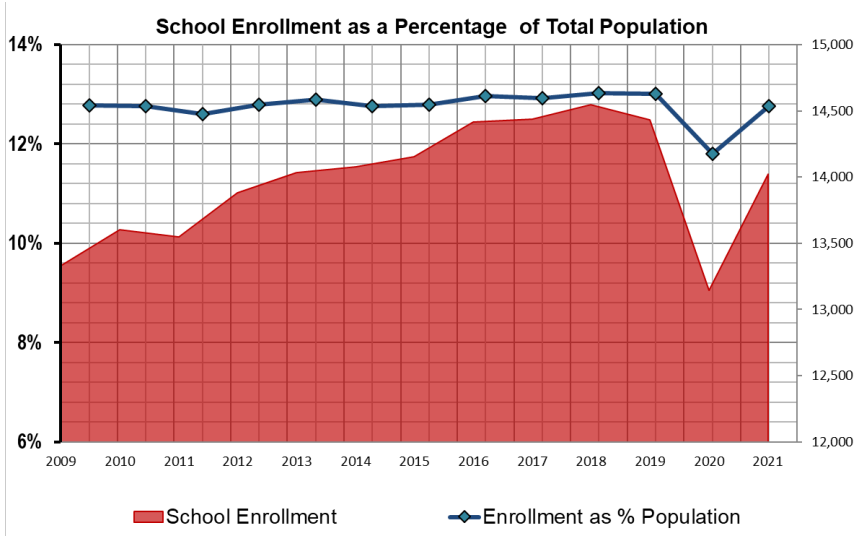
Data Source: DLS Municipal Finance Trend Dashboard

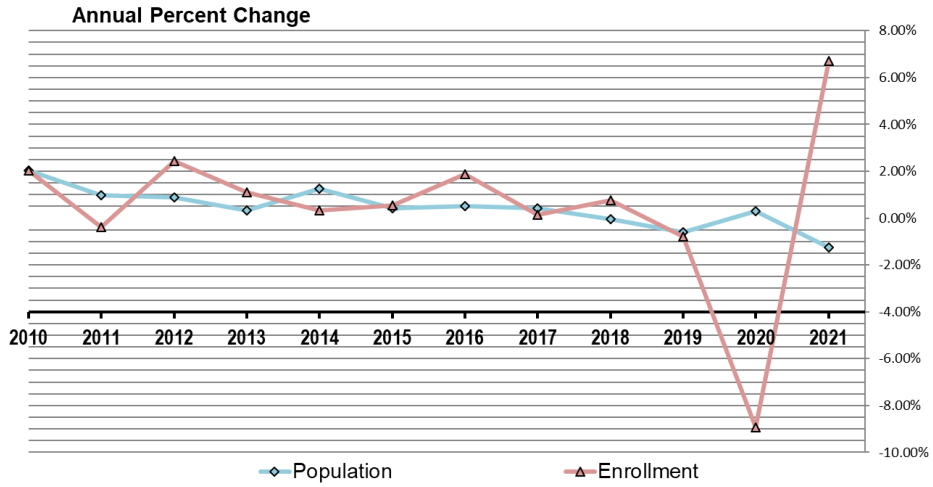
INDICATOR 12: POPULATION AND ENROLLMENT

Favorable	Marginal	Unfavorable

A trend of population growth over time indicates an increased burden on government services and should be monitored to better plan for future expenses. As the number of residents increase, there is a greater need for police and fire protection, trash collection, an increase in wear and tear on local roads and infrastructure, and increases in demand for other government services. Additionally, a population increase may also lead to more school-age children and a corresponding uptick in school enrollment, which greatly impacts education costs.







Year	Population	School Enrollment	Enrollment as % Population	Annual % Change Population	Annual % Change School Enrollment
2009	104,400	13,331	12.77%		
2010	106,519	13,600	12.77%	2.03%	2.02%
2011	107,571	13,548	12.59%	0.99%	-0.38%
2012	108,522	13,879	12.79%	0.88%	2.44%
2013	108,861	14,031	12.89%	0.31%	1.10%
2014	110,235	14,075	12.77%	1.26%	0.31%
2015	110,699	14,152	12.78%	0.42%	0.55%
2016	111,250	14,416	12.96%	0.50%	1.87%
2017	111,728	14,436	12.92%	0.43%	0.14%
2018	111,670	14,548	13.03%	-0.05%	0.78%
2019	110,997	14,434	13.00%	-0.60%	-0.78%
2020	115,554	13,143	11.37%	4.11%	-8.94%
2021	109,902	14,023	12.76%	-4.89%	6.70%

Data Source: DLS Municipal Databank, Socioeconomic Data

Year	Age Cohort under 20	20 to 54	55 to 64	65 +
2009	27.94%	51.60%	10.10%	10.30%
2010	27.90%	51.60%	10.10%	10.30%
2011	25.80%	51.90%	10.40%	11.70%
2012	26.50%	52.50%	11.20%	9.90%
2013	27.00%	52.00%	10.40%	10.70%
2014	26.50%	52.70%	10.30%	10.50%
2015	26.20%	52.40%	12.40%	9.00%
2016	27.30%	52.70%	10.20%	9.80%
2017	24.50%	51.20%	12.30%	12.00%
2018	27.10%	51.50%	11.40%	10.00%
2019	19.30%	56.30%	12.50%	11.90%
2020	24.90%	51.60%	12.00%	11.50%

Data Source: US Census Community Survey, American FactFinder

(This page intentionally blank)

FISCAL YEAR

2023

SECTION III

FINANCIAL PLAN

Operating budget financial plan details, focused on the City of Lowell's projected revenues. This section lays out the most important components of the city's finances for review by elected officials, residents, and community partners

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

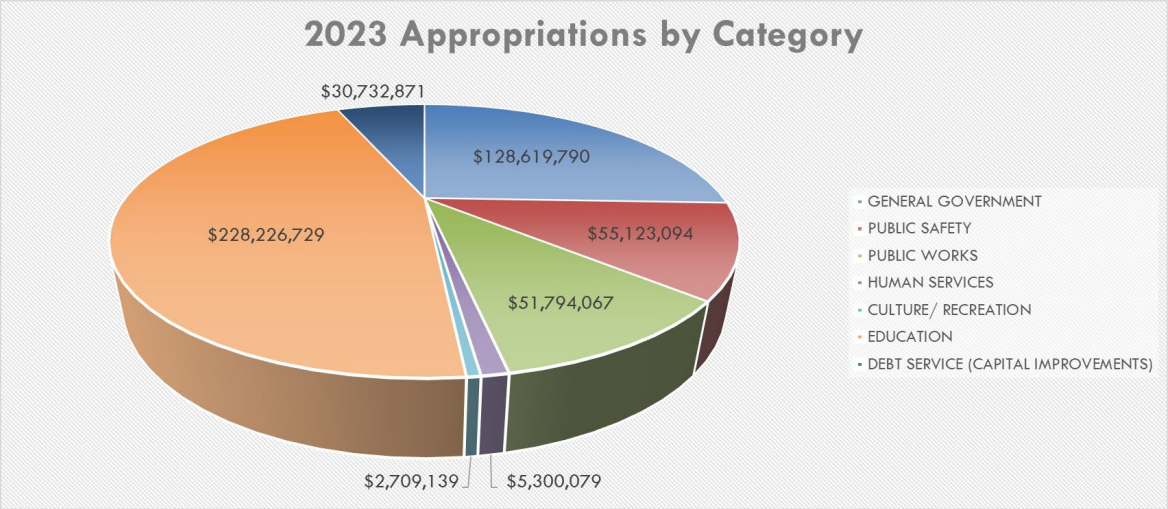
(This page intentionally blank)

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

Conor Baldwin, *Chief Financial Officer*

MESSAGE FROM THE CHIEF FINANCIAL OFFICER

With this budget, City Manager Thomas Golden submits to the Lowell City Council a funding plan for the first fiscal year of his Administration. The following overview from the finance department sets out to review key components of the city's finances in order to put the proposed FY2023 operating and capital budgets in the proper context. The annual funding capacity for a gateway city like Lowell is subject to many external factors, such as the availability of state and local funding. The city's ability to provide quality services to the residents is intrinsically tied to many of those outside factors and, therefore, a discussion of their relative impact in FY2023—as well as a historical review of the data—serves an important role in the understanding of the financial strategy included in this budget. Total expenditures proposed by the City Manager for all funds, including unappropriated "cherry sheet" assessments from the Commonwealth in FY2023 are **$502,530,769**. Of that total, **$406,426,211** are appropriations in the General Fund. According to accounting rules established by the Department of Revenue, the total for the General Fund appropriations does not include cherry sheet assessments, provisions for abatements & exemptions (the "overlay") or amounts budgeted to be raised on the tax rate recap.



A breakdown of expenses by functional area is included in the pie chart on the prior page. The chart highlights the commitment to education by the City Manager and City Council, as it accounts for over half of the city's total annual budgeted expenditures. The majority of direct, educational funding for the Lowell Public School District ("LPSD") is financed, annually, by the Commonwealth through the Chapter 70 education aid appropriation. However, this City Council and Administration have 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 in the 2023 budget. This balance also includes a reinvestment in the Department of Public Works to support facility improvements. A further discussion on educational spending and the Commonwealth's annual "net school spending" requirement is included later in this financial overview. The Lowell City Council votes on a single, lump-sum appropriation to the LPSD in the total annual appropriation order. That number includes both the Chapter 70 Education Aid from the Commonwealth, as well as an additional amount of direct-cash support from the tax levy. The 2023 amount for the direct appropriation from the tax levy for the Lowell Public Schools is proposed at $12.7 million, a reduction from the FY2022 contribution. However, this reduction was necessary to fund other areas in the city budget to increase support of the schools. Combined with the amount of Chapter 70 funding proposed in the FY2023 House Ways & Means Budget voted on in April of CY2022, the total line item appropriation for the school department is $213,706,072 an increase of approximately $19.4 million over FY2022. At the time of writing, the Senate had not yet approved its version of the budget. In the coming month, the Senate will follow with its own version of the budget. Assurances on local aid figures early in the State budget process are important to a city like Lowell. In some prior years, the figures have changed later in the Senate version, or from the final amounts from a subsequent conference committee budget. These protracted deliberations can result in the need for supplemental appropriations by the Lowell City Council to adjust the budget in years where a local, City budget is approved in advance of a final budget from the Commonwealth.

Within the total expenditures of **$502,530,769**, there are six (6) major categories of expenditure in FY2023 including:

- "General Government", which consists of all executive, legislative, financial, legal, and planning departments, as well as all fixed costs, and county assessments;
- "Public Safety", comprised of the Lowell Police and Fire Departments;
- "Public Works", which includes all DPW divisions and administration, the snow and ice budget, expenses for trash collection, and the cost of the water and sewer utility departments (except for their debt service);
- "Debt Service" for the principal and interest cost owed on outstanding bonds for all funds (the General Fund, and the Water, Sewer, and Parking Enterprise Funds);
- "Human Services", consisting of the health department, council on ageing, and veterans' affairs; and
- "Culture/ Recreation", consisting of the recreation division of HHS and the Pollard Memorial Library. The following sections and information are for budget planning purposes for the Lowell City Council, as well as for general informational purposes for residents, businesses, and community stakeholders in Lowell.

Any and all questions on the budget can be directed to the finance department at City Hall at 978-674-4402.

FISCAL YEAR 2023 APPROPRIATION SUMMARIES

APPROPRIATION BY FUNCTION [15]

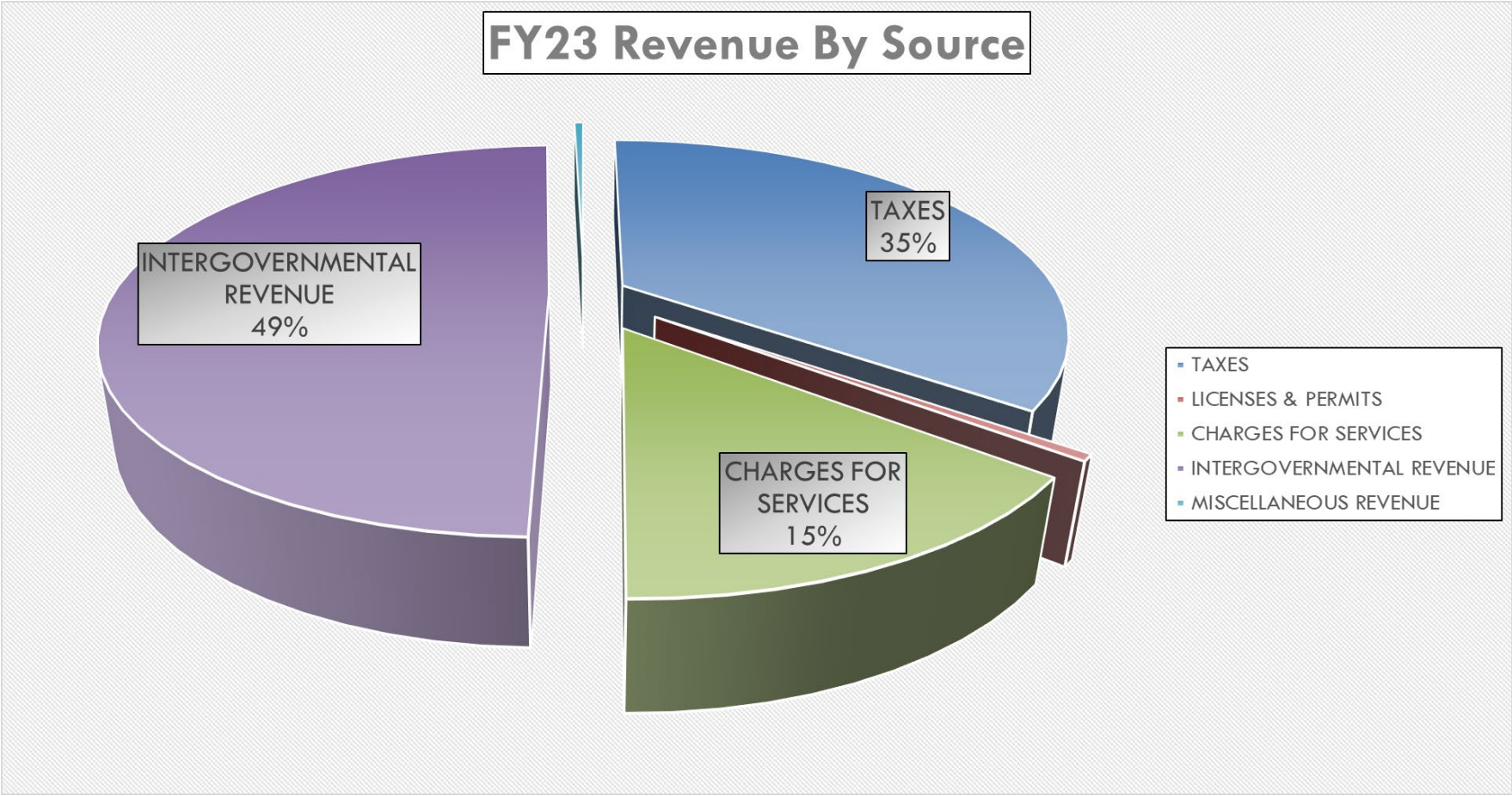
SUMMARY: FY23 OPERATIONS (ALL FUNDS)

PROGRAM EXPENDITURES	FY19 BUDGET	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET
GENERAL GOVERNMENT	$ 101,255,724	$ 107,748,527	$ 110,603,423	$ 116,372,681	$ 128,619,790
PUBLIC SAFETY	$ 47,095,511	$ 48,016,986	$ 51,721,155	$ 51,781,743	$ 55,123,094
PUBLIC WORKS	$ 40,682,044	$ 40,626,186	$ 44,274,295	$ 49,515,758	$ 51,794,067
HUMAN SERVICES	$ 3,813,436	$ 4,153,547	$ 4,808,581	$ 4,691,331	$ 5,300,079
CULTURE/ RECREATION	$ 2,180,484	$ 2,145,870	$ 1,587,137	$ 2,272,515	$ 2,709,139
EDUCATION	$ 178,251,008	$ 189,438,346	$ 195,647,837	$ 208,115,659	$ 228,226,729
DEBT SERVICE (CAPITAL IMPROVEMENTS)	$ 25,296,620	$ 25,617,172	$ 30,630,154	$ 31,445,101	$ 30,732,871
	$ 398,574,827	$ 417,746,634	$ 439,272,583	$ 464,194,788	$ 502,505,769

FINANCING PLAN	FY19 BUDGET	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET
TAXES	$ 145,955,966	$ 150,238,988	$ 157,638,701	$ 164,099,815	$ 176,976,971
LICENSES & PERMITS	$ 2,479,675	$ 2,543,450	$ 2,600,250	$ 2,575,450	$ 2,558,711
CHARGES FOR SERVICES	$ 59,710,976	$ 61,832,351	$ 66,276,864	$ 74,091,650	$ 73,070,516
INTERGOVERNMENTAL REVENUE	$ 189,006,650	$ 201,405,345	$ 210,352,069	$ 221,231,373	$ 247,884,222
MISCELLANEOUS REVENUE	$ 1,421,560	$ 1,726,500	$ 2,404,700	$ 2,196,500	$ 2,015,350
	$ 398,574,827	$ 417,746,634	$ 439,272,583	$ 464,194,788	$ 502,505,769

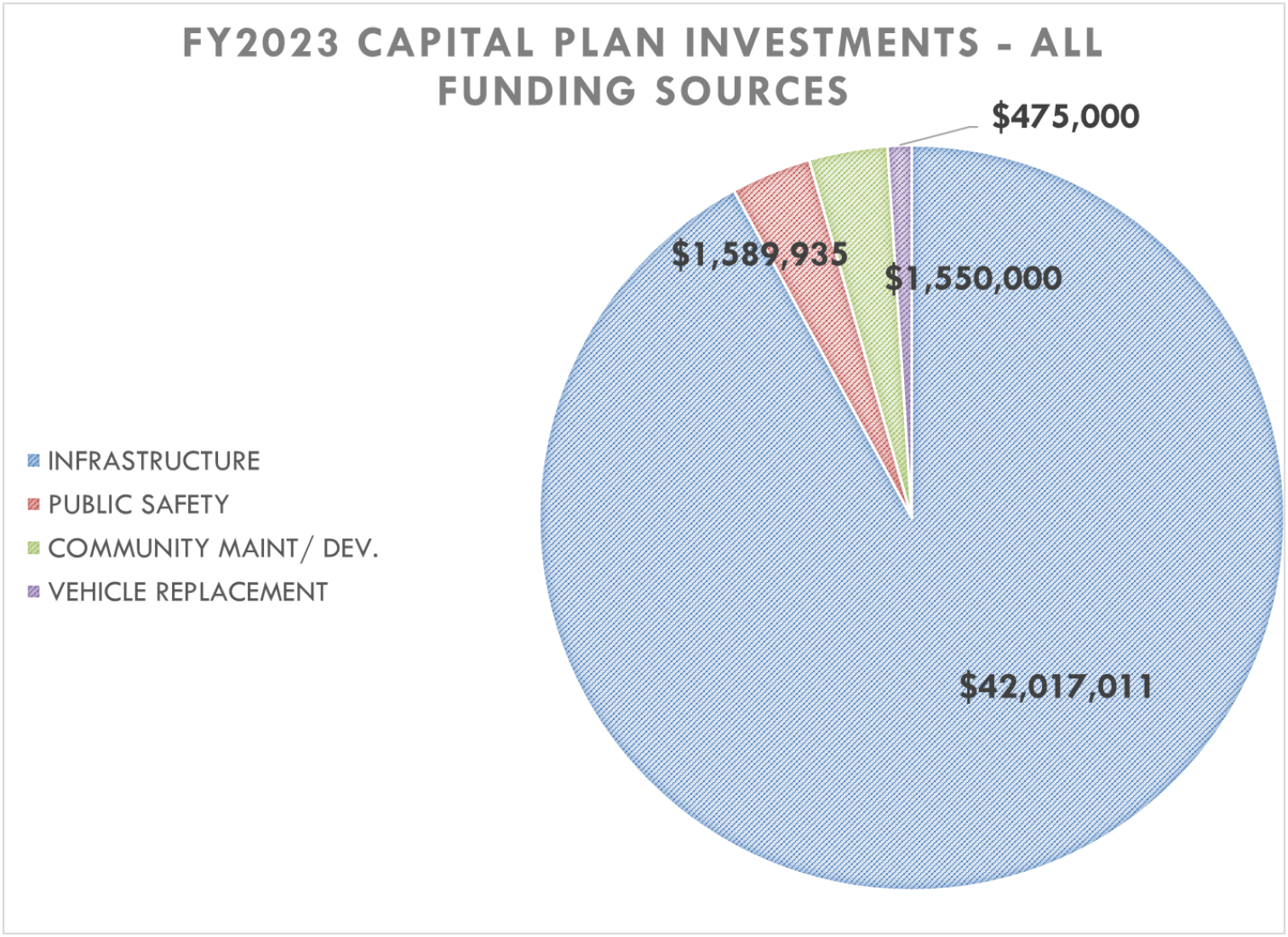
[15] Includes revenue and expenditures for the General Fund, Water Enterprise Fund, Wastewater Enterprise Fund, and Parking Enterprise Fund.

REVENUE BY SOURCE (CATEGORY) – FY2023 OPERATING BUDGET (ALL FUNDS)



TOTAL OPERATING BUDGET: **$502,530,769**

CAPITAL PLAN APPROPRIATIONS – FY2023 GENERAL FUND CAPITAL PLAN INVESTMENT



CAPITAL BUDGET (ALL SOURCES): **$45,631,946**

FY2023 CAPITAL PLAN INVESTMENTS – PROJECT BREAKDOWN

TOTAL PROJECT COSTS (ALL FUNDING SOURCES)		
PROJECT DESCRIPTION	**COST**	**CATEGORY**
AMERICANS WITH DISABILITIES ACT ("ADA") IMPROVEMENTS	835,500	INFRASTRUCTURE
CITY-WIDE PAVING & SIDEWALKS PROGRAM	4,887,841	INFRASTRUCTURE
"TIGER" BRIDGE REPAIR PROGRAM - VARIOUS BRIDGES	31,037,373	INFRASTRUCTURE
CAMBODIA TOWN INFRASTRUCTURE PROJECT	450,000	INFRASTRUCTURE
SIDEWALK VAULT ABANDONMENT PROGRAM	150,000	INFRASTRUCTURE
TRAFFIC SIGNALIZATION	400,000	INFRASTRUCTURE
MARKET STREET BRIDGE OVER MERRIMACK CANAL	280,000	INFRASTRUCTURE
INLAND STREET IMPROVEMENTS	700,000	INFRASTRUCTURE
SCHOOL BUILDING IMPROVEMENTS	2,333,000	INFRASTRUCTURE
CITY HALL BATHROOM IMPROVEMENTS	943,297	INFRASTRUCTURE
PORTABLE GENERATOR	170,000	PUBLIC SAFETY
FIRE APPARATUS REPLACEMENT	600,000	PUBLIC SAFETY
LPD BUILDING REMEDIATION	65,000	PUBLIC SAFETY
LPD BODY WORN CAMERA PROGRAM	754,935	PUBLIC SAFETY
SIGNAGE/ WAYFINDING - INFRASTRUCTURE IMPROVEMENTS	250,000	COMMUNITY MAINT/DEV.
WESTFORD STREET LANDFILL - ENVIRONMENTAL COMPLIANCE	100,000	COMMUNITY MAINT/DEV.
PARKS AND OPEN SPACE IMPROVEMENTS	1,200,000	COMMUNITY MAINT/DEV.
DPW STREETS - SNOW OPERATION - BRINING PILOT	125,000	VEHICLE REPLACEMENT
DPW FLEET/ EQUIPMENT REPLACEMENT	350,000	VEHICLE REPLACEMENT
TOTAL CAPITAL PROJECTS - ALL FUNDING SOURCES	**$ 45,631,946**	

FY2023 FINANCING PLAN - ALL FUNDING SOURCES

Approved FY22	PROGRAM EXPENDITURES	Budget FY23
36,844,674	INFRASTRUCTURE	42,017,011
905,000	PUBLIC SAFETY	1,589,935
5,090,294	COMMUNITY DEVELOPMENT	1,550,000
1,000,000	VEHICLE REPLACEMENT	475,000
43,839,968		**45,631,946**

Approved FY22	FINANCING PLAN	Budget FY23
1,878,020	CHAPTER 90 (HIGHWAY)	1,877,841
-	FHWA - TIGER GRANT	13,389,750
400,000	CULTURAL FACILITY FUND	-
1,430,000	EOEEA GRANT FUNDING (STATE)	-
-	UMASS LOWELL MASTER AGREEMENT	2,000,000
-	STATE PUBLIC SAFETY GRANT (EOPPS)	29,935
-	ASSISTANCE FOR FIREFIGHTERS (AFG) GRANT	540,000
15,000,000	MASSDOT FUNDING	6,100,000
-	LEGAL SETTLEMENTS	1,347,623
-	LEGISLATIVE EARMARKS (STATE)	200,000
10,985,737	PREVIOUSLY FUNDED - CITY CAPITAL	7,208,121
	AMERICAN RESCUE PLAN ACT (ARPA)	25,176
13,745,294	GENERAL FUND - BOND PROCEEDS	12,913,500
43,839,968		**45,631,946**

FISCAL YEAR 2023 BASIS OF ACCOUNTING

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.

Municipal Law requires the City to adopt a balanced budget that is approved by the City Council (the "Council"). The City Manager presents an annual budget to the Council, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. The Council, which has full authority to amend and/or reject the budget or any line item, adopts the expenditure budget by majority vote. Increases or transfers between and within departments subsequent to the approval of the annual budget, requires two-thirds vote or a majority Council, respectively, and the City Manager's approval via a supplemental appropriation or Council order.

The majority of appropriations are non-continuing which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year's original budget.

Generally, expenditures may not exceed the legal level of spending (salaries, expenses and capital) authorized for an appropriation account. However, the payment of debt service is statutorily required, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by two-thirds majority vote of the Council. The City Auditor's Office has the responsibility to ensure that budgetary control is maintained on an individual line item appropriation account basis. Budgetary control is exercised through the City's accounting system.

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.

(BUDGETARY BASIS CONTINUED)

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);

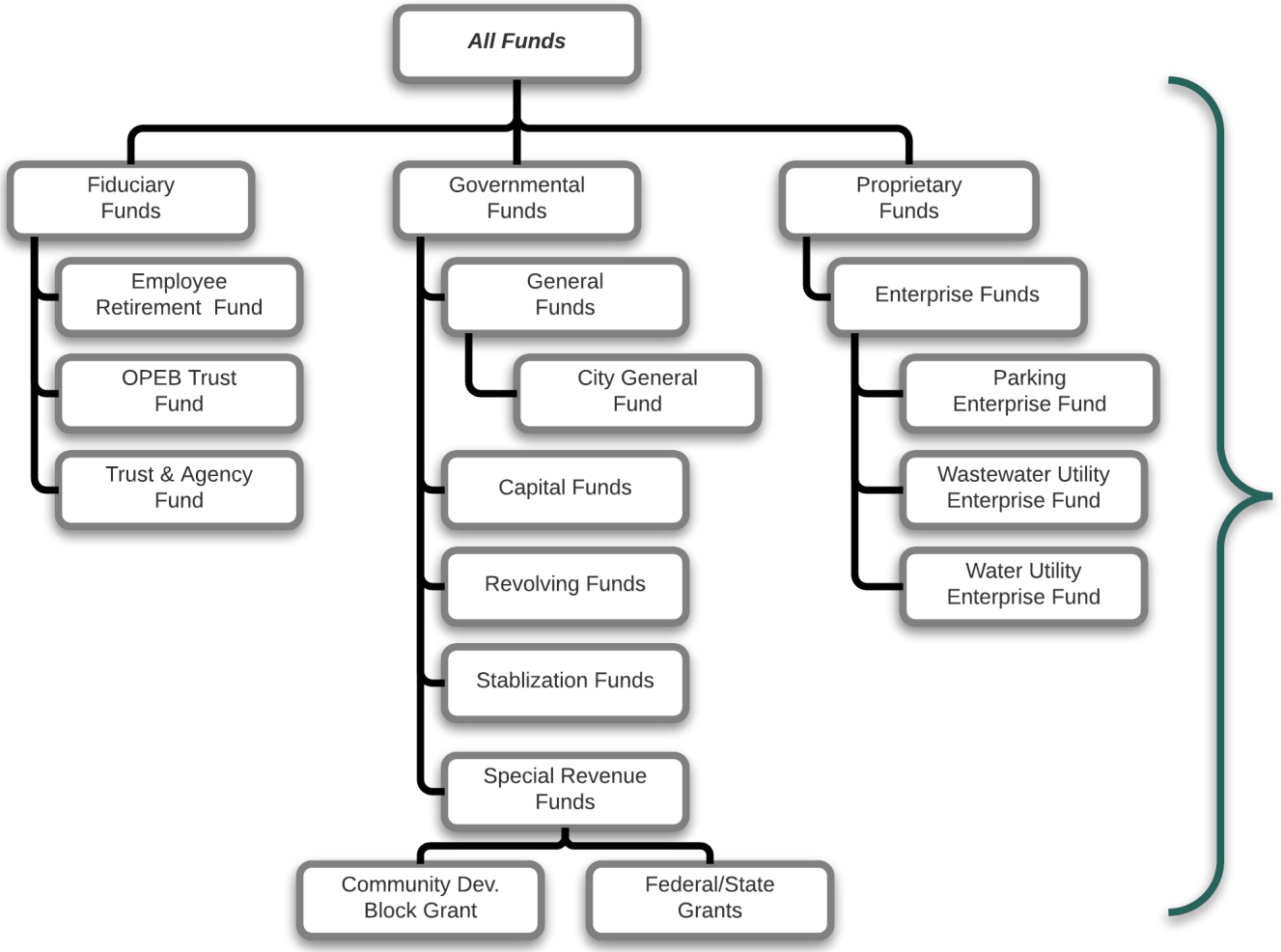
b) Encumbrances and continuing appropriations are recorded as the equivalent to expenditures (budgetary), as opposed to a reservation of fund balance (GAAP);

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, 2021, is shown later in this section.

CITY FUND STRUCTURE



Major Fund Descriptions:

General Fund - The City's primary operating fund, it accounts for all financial resources of the general fovernment, 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.

(This page intentionally blank)

PRIOR YEAR RESULTS AND RECONCILIATION

RECONCILIATION OF BUDGETARY-BASIS TO GAAP-BASIS

	2017	2018	2019	2020	2021
Net Change in Fund Balance - budgetary basis	490,748	(4,949,037)	5,338,583	(622,474)	22,041,874
Perspective Difference:					
Stabilization Funds recorded in					
the General Fund for GAAP ……	310,869	545,072	81,915	2,568,064	(245,292)
Employee Benefit Trust recorded in					
the General Fund for GAAP ……	(707,997)	(812,128)	(522,487)	468,860	(891,085)
Basis of Accounting Differences					
Net change in recording 60-day receipts accrual …	(290,891)	42,563	(341,765)	724,076	(495,332)
Net change in recording tax refunds payable …	2,185,817	114,419	261,800		
Net change in short term interest accrual …					
Net change in recording accrued expenditures …		701,190			
Net change in unrecorded liabilities …	(444,500)	-	-	-	
Increase in revenues due to on-behalf payments …	32,948,084	36,030,056	35,253,246	44,385,319	51,082,819
Increase in expenses due to on-behalf payments …	(32,948,084)	(36,030,056)	(35,253,246)	(44,385,319)	(51,082,819)
Net Change in Fund Balance - GAAP basis	**1,548,046**	**(4,357,921)**	**4,818,046**	**3,328,226**	**20,410,165**

RECONCILIATION OF FUND EQUITY (RETAINED EARNINGS) FOR THE FISCAL YEAR END: June 30, 2021[16]

	ITEM DESCRIPTION	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE	TRUST	TOTAL
1	Total Revenue	370,272,105	104,662,025	28,736,212	42,449,858	18,423,248	564,543,448
2	Total Expenditure	367,881,409	72,549,228	64,818,668	38,609,065	16,131,554	559,989,924
3	**TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES** LINE 1 – LINE 2	**2,390,696**	**32,112,797**	**(36,082,456)**	**3,840,793**	**2,291,694**	**4,553,524**
4	Transfer From Other Funds	25,059,823	217,000	-	-	4,675,113	29,951,936
5	Other Financing Sources	-	-	59,180,207	-	-	59,180,207
6	Transfer To Other Funds	4,892,113	9,922,706	-	9,989,800	5,147,317	29,951,936
7	Other Financing Uses	-	-	-	-	-	-
8	**TOTAL Other Financing Sources/(Uses)** ***Sum of Lines 4 & 5 MINUS Lines 6 & 7***	20,167,710	(9,705,706)	59,180,207	(9,989,800)	(472,204)	59,180,207
9	**TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES** (USES) *SUM OF LINES 3 AND 8*	**22,558,406**	**22,407,091**	**23,097,751**	**(6,149,007)**	**1,819,490**	**63,733,731**
10	Fund Equity (Retained Earnings) Beginning of Year	9,165,578	18,540,760	(14,528,108)	21,196,837	33,337,336	67,712,403
11	Other Adjustments	7,452	(431,681)	-	951	-	(423,278)
12	**TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR** SUM OF LINES 9 THROUGH 11	**31,731,436**	**40,416,170**	**8,569,643**	**15,048,781**	**35,156,826**	**131,022,856**

[16] Fund Balances are listed for the Fiscal Year 2021 (a/o 6/30/2021) as approved by the Department of Revenue on the FY2021 'Schedule A' Reports. Submitted on 3/22/22 (Approved by DOR on 3/24/22).

RECONCILIATION OF FUND EQUITY (RETAINED EARNINGS) FOR THE FISCAL YEAR END: June 30, 2020[17]

	ITEM DESCRIPTION	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE	TRUST	TOTAL
1	Total Revenue	358,925,763	53,727,592	11,944,140	44,174,209	16,040,888	484,812,592
2	Total Expenditure	365,770,606	43,347,701	62,786,717	35,020,835	15,144,452	522,070,311
3	**TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES** LINE 1 – LINE 2	**(6,844,843)**	**10,379,891**	**(50,842,577)**	**9,153,374**	**896,436**	**(37,257,719)**
4	Transfer From Other Funds	11,663,946		1,500,000		4,331,163	17,495,109
5	Other Financing Sources			53,869,329			53,869,329
6	Transfer To Other Funds	5,831,163	1,485,424		9,032,522	1,146,000	17,495,109
7	Other Financing Uses						
8	**TOTAL Other Financing Sources/(Uses)** ***Sum of Lines 4 & 5 MINUS Lines 6 & 7***	5,832,783	(1,485,424)	55,369,329	(9,032,522)	3,185,163	53,869,329
9	**TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES** (USES) *SUM OF LINES 3 AND 8*	**(1,012,060)**	**8,894,467**	**4,526,752**	**120,852**	**4,081,599**	**16,611,610**
10	Fund Equity (Retained Earnings) Beginning of Year	10,177,638	10,666,293	(19,054,860)	21,075,985	29,255,737	52,120,793
11	Other Adjustments		(1,020,000)				(1,020,000)
12	**TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR** SUM OF LINES 9 THROUGH 11	**9,165,578**	**18,540,760**	**(14,528,108)**	**21,196,837**	**33,337,336**	**67,712,403**

[17] Fund Balances are listed for the Fiscal Year 2020 (a/o 6/30/2020) as approved by the Department of Revenue on the FY2021 'Schedule A' Reports. Submitted on 5/11/21, approved by DOR on 5/13/21.

RECONCILIATION OF FUND EQUITY (RETAINED EARNINGS) FOR THE FISCAL YEAR END: June 30, 2019 [18]

	ITEM DESCRIPTION	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE	TRUST	TOTAL
1	Total Revenue	342,266,323	58,753,387	10,646,628	44,973,484	15,967,349	472,607,171
2	Total Expenditure	348,498,408	53,998,480	29,398,077	33,737,402	15,457,806	481,090,173
3	**TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES *LINE 1 – LINE 2***	**(6,232,085)**	**4,754,907**	**(18,751,449)**	**11,236,082**	**509,543**	**(8,483,002)**
4	Transfer From Other Funds	15,667,001	31,000	113,429		4,959,836	20,771,266
5	Other Financing Sources			427,521			427,521
6	Transfer To Other Funds	4,203,945	3,360,550		9,032,522	4,174,249	20,771,266
7	Other Financing Uses						
8	Transfer Other Financing Sources **(Uses)** *Sum of Lines 4 and 5 MINUS Lines 6 and 7*	11,463,056	-3,329,550	540,950	-9,032,522	785,587	427,521
9	**TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES** (USES) *SUM OF LINES 3 AND 8*	**5,230,971**	**1,425,357**	**(18,210,499)**	**2,203,560**	**1,295,130**	**(8,055,481)**
10	Fund Equity (Retained Earnings) Beginning of Year	4,946,667	9,240,936	(844,361)	18,872,425	27,960,607	60,176,274
11	Other Adjustments						
12	**TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR** *SUM OF LINES 9 THROUGH 11*	**10,177,638**	**10,666,293**	**(19,054,860)**	**21,075,985**	**29,255,737**	**52,120,793**

[18] Fund Balances are listed for the Fiscal Year 2019 (a/o 6/30/2019) as approved by the Department of Revenue on the FY2019 'Schedule A' Reports. Approved on 03/31/2020.

MAJOR FUND HISTORY & FY2023 RECONCILIATION

GENERAL FUND & ENTERPRISE FUNDS

Organizing the financial records of a municipality into multiple, segregated locations for money is 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. The City of Lowell's accounting records are organized according to the Uniform Municipal Accounting System (UMAS) and therefore the City Auditor uses multiple funds to account for the whole of each fiscal year's activity.

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 by statute. *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, the Water and Wastewater Utility, and Parking enterprises' revenue and expenses over a five-year history. 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' FY23 "wish lists," labeled as "FY223 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 **$10.23 million deficit** in the General Fund for fiscal year 2023. 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 FY23 budget process in the late fall of CY 2021, 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 HISTORY & FY2022 RECON

	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Approved Budget	FY23 Prelim Estimate	FY23 Manager
Property Taxes	133,328,110	138,331,643	145,273,251	153,566,291	160,941,111	164,119,933
Local Aid	180,081,250	194,694,497	198,611,760	213,948,553	240,105,755	240,105,755
Local Receipts	23,789,688	23,688,254	24,184,312	23,437,808	24,210,515	24,465,515
Available Funds	5,798,929	6,768,679	9,150,978	5,090,709	-	5,704,727
MSBA Reimbursement	1,192,794	1,192,791	1,192,791	1,192,790	1,192,791	1,192,791
Indirect Revenues	9,012,522	9,012,522	9,989,800	13,503,249	11,442,775	11,442,775
Total Receipts	353,203,294	373,688,386	388,402,891	410,739,400	437,892,947	447,031,496

	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Approved Budget	FY23 Department Request	FY23 Manager
Personal Services	67,077,312	67,839,544	70,779,133	71,683,476	78,084,170	77,687,187
Ordinary Expenses	13,053,460	13,281,275	13,959,876	14,335,649	16,897,457	19,260,477
Debt Service	9,442,844	9,818,772	11,989,795	13,694,217	12,936,464	12,936,464
Health Insurance	23,678,000	24,150,000	23,750,000	24,330,000	25,854,915	25,854,915
Retirement	25,980,831	27,261,906	28,722,760	30,084,564	31,687,781	31,687,781
Medicare Tax	2,792,260	2,750,000	2,800,000	3,100,000	3,100,000	3,100,000
Unemployment	275,000	425,000	500,000	500,000	500,000	500,000
Workers Compensation	625,000	625,000	925,000	925,000	950,000	950,000
Legal Claims	725,000	775,000	775,000	775,000	825,000	825,000
Solid Waste & Recycling	5,512,500	6,050,515	6,775,993	7,667,250	8,048,658	7,983,658
Street Lighting	449,000	416,000	322,300	322,824	-	-
Snow & Ice	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
Lowell Public Schools	165,522,325	179,383,148	182,690,536	194,284,378	216,706,072	213,706,072
Essex Agricultural	80,000	-	-	-	60,000	60,000
Gr Lowell Vocational	9,032,683	9,267,478	9,215,301	10,045,281	10,414,657	10,414,657
No. Middlesex	32,865	33,851	34,529	35,000	35,000	35,000
Transfers	-	-	75,000	75,000	75,000	75,000
Total Expenditures	325,629,080	343,427,489	354,665,223	373,207,639	407,525,174	406,426,211
Subtotal Surplus/(Deficit)	**27,574,214**	**30,260,897**	**33,737,668**	**37,531,761**	**30,367,773**	**40,605,285**
Unappropriated funding:						
Estimated Snow & Ice Deficit						
Projected COVID-19 Deficit Amortization			(217,000)	(200,000)		
Less Cherry Sheet Assessments	(26,474,214)	(29,160,897)	(32,520,668)	(34,773,285)	(39,505,284)	(39,505,284)
Provision for Abatements and Exemptions	(1,100,000)	(1,100,000)	(1,000,000)	(1,100,000)	(1,100,000)	(1,100,000)
Less Other Deficits to be Raised						
Net "Recap"	-	-	-	-	**(10,237,511)**	**0**

PARKING ENTERPRISE FUND HISTORY & FY2023 RECON

	FY20 Actual	FY21 Actual	FY22 Final Estimate	FY23 Prelim. Estimate	FY23 Manager
Garage Revenue	5,792,986	4,112,604	5,595,000	5,595,000	5,595,000
Meter Revenue	1,224,560	606,499	1,300,500	1,300,500	1,300,500
Other Revenue	135,304	118,675	135,174	135,174	135,174
Ticket Revenue	1,133,184	655,983	1,037,500	1,037,500	1,037,500
One-Time Revenue (ARPA)	-	-	3,000,000	-	-
Total Revenue	**8,286,034**	**5,493,760**	**11,068,174**	**8,068,174**	**8,068,174**

	FY20 Actual	FY21 Actual	FY22 Approved Budget	FY23 Request	FY23 Manager
Personal Services	372,432	325,404	414,656	491,923	491,923
Ordinary Expenses	2,981,305	3,015,668	3,682,375	5,439,675	4,239,675
Debt Service	3,276,210	4,895,234	5,165,067	5,070,192	5,070,192
Indirect Costs	1,040,009	1,118,221	1,469,583	1,197,352	1,197,352
Transfers/Adjustments					
Total Expenditures	7,669,957	9,354,527	10,731,681	12,199,142	10,999,142
Surplus/(Deficit)	**616,077**	**(3,860,767)**	**336,493**	**(4,130,968)**	**(2,930,968)**
Beginning Fund Balance	6,575,120	7,191,197	3,330,429	3,666,923	3,666,923
Estimated Operations			336,493	(4,130,968)	(2,930,968)
Projected Ending Fund Balance	6,575,120	7,191,197	3,666,923	**(464,045)**	735,955
Actual Operations	616,077	(3,860,767)			
Projected Ending Fund Balance (must be >0)	7,191,197	3,330,429	3,666,923	**(464,045)**	735,955

WASTEWATER ENTERPRISE FUND HISTORY & FY2023 RECON

	FY20 Actual	FY21 Actual	FY22 Final Estimate	FY23 Preliminary Estimate	FY23 Manager
Revenues	24,515,352	24,803,365	26,807,647	26,431,000	26,431,000
	FY20 Actual	**FY21 Actual**	**FY 22 Approved**	**FY23 Preliminary Estimate**	**FY23 Manager**
Personal Services	3,084,258	3,041,778	3,390,068	3,686,151	3,647,082
Ordinary Expenses	8,057,839	8,487,620	9,540,277	10,949,367	10,639,367
Debt Service	7,026,054	8,377,828	8,519,301	8,674,730	8,674,730
Indirect Costs	5,023,683	5,023,201	7,211,038	6,124,902	6,124,902
Transfers/Adjustments					
Total Expenditures	23,191,834	24,930,426	28,660,683	29,435,150	29,086,080
Surplus/(Deficit)	**1,323,518**	**(127,062)**	**(1,853,037)**	**(3,004,150)**	**(2,655,080)**
Beginning Fund Balance	5,795,176	7,118,693	6,991,632	5,138,595	5,138,595
Estimated Operations			(1,853,037)	(3,004,150)	(2,655,080)
Projected Ending Fund Balance	5,795,176	7,118,693	5,138,595	2,134,445	2,483,515
Actual Operations	1,323,518	(127,062)			
Projected Ending Fund Balance (must be >0)	**7,118,693**	**6,991,632**	**5,138,595**	**2,134,445**	**2,483,515**

WATER ENTERPRISE FUND HISTORY & FY2023 RECON

	FY20 Actual	FY21 Actual	FY22 Final Estimate	FY23 Preliminary Estimate	FY23 Manager
Revenues	11,372,607	12,152,280	14,493,874	12,472,874	12,472,874
	FY20 Actual	**FY21 Approved**	**FY22 Approved**	**FY23 Request**	**FY23 Manager**
Personal Services	2,293,418	2,314,404	2,640,565	2,806,284	2,807,516
Ordinary Expenses	3,589,358	3,698,380	4,014,487	4,884,531	4,459,531
Debt Service	4,359,961	4,452,749	4,066,516	4,051,485	4,051,485
Indirect Costs	2,948,830	3,848,378	4,822,628	4,120,521	4,120,521
Transfers/Adjustments					
Total Expenditures	13,191,568	14,313,911	15,544,197	15,862,820	15,439,052
Surplus/(Deficit)	**(1,818,961)**	**(2,161,631)**	**(1,050,322)**	**(3,389,946)**	**(2,966,178)**
Beginning Fund Balance	8,705,690	6,886,728	4,725,097	3,674,775	3,674,775
Estimated Operations			(1,050,322)	(3,389,946)	(2,966,178)
Projected Ending Fund Balance	8,705,690	6,886,728	3,674,775	284,829	708,597
Actual Operations	(1,818,961)	(2,161,631)			
Projected Ending Fund Balance (must be >0)	**6,886,728**	**4,725,097**	**3,674,775**	**284,829**	**708,597**

(This page intentionally blank)

MAJOR FUND 5-YEAR FORECAST (2024 – 2028)

GENERAL FUND FIVE-YEAR FORECAST - INTRODUCTION

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.

The City of Lowell, under a Community Compact Best Practices grant awarded by the Commonwealth of Massachusetts, contracted with the Edward J. Collins Center for Public Management to assess the City's financial forecast tool.

The Center's work included the following:

1. Reviewed the existing financial forecast tool;
2. Conducted an in-depth review of major local receipts budgets to actuals and assumptions used for future collections;
3. Conducted a comparison of Lowell's major local receipts categories to other Massachusetts' cities;
4. Worked with finance officials to model scenarios for local and state receipts;
5. Reviewed and modelled forecasting tool for Chapter 70 School Aid and Charter School Tuition Reimbursement;
6. Assisted the City finance team in development of future forecasts; and
7. Prepared this report summarizing the forecasting process and recommending areas for enhancements and strategic planning.

(FORECAST CONTINUED)

Municipal revenue and expenditure forecasting is a "best practice" that can be used to isolate the impact of future changes and determine their effects on the City's financial picture. This best practice is very important to bond rating agencies who review the City's bond sales and bond rating. The City has for many years prepared a very comprehensive and robust multi-year financial forecast model. The baseline approach used in the forecast model assumes that current service levels will be maintained in the future years of the forecast. The model also assumes that existing Massachusetts General Laws and regulations will remain unchanged over the forecast period. The forecast uses multiple years of historical data to provide a sound and dynamic framework for administration and elected officials to make informed decisions around the City's current budget development and future budget scenarios.

The City's forecasting model uses reasonable assumptions about a wide variety of revenue and expenditure categories. Using these assumptions along with known facts, a comprehensive view of the City's fiscal outlook emerges. Though potential exists that any one item in the forecast may be less than accurate, when taken as a whole, this well-built model presents a fair representation of the City's future budgets. The first year of the forecast typically has the least amount of volatility. As the years move out, there is a greater potential for the assumptions to change. Because Massachusetts does not allow for unbalanced municipal budgets, any deficit forecast in the previous year must be eliminated. As new information becomes available, the assumptions and estimates used in the projections are regularly re-evaluated and updated by City officials to determine if they are still appropriate and reasonable.

The forecast tool is structured as a series of Excel worksheets. Copies of all supporting documentation are on file in the Budget Department.

1. Summary Forecast General Fund
2. Trash & Recycling
3. Utilities & Street Lights
4. Local Aid from State
5. Local Receipts
6. State & County Assessments
7. Sewer Enterprise
8. Water Enterprise
9. Garage Enterprise
10. Wages and Contracts Projections
11. Debt Service Forecast
12. Pension Costs
13. Health Care Costs
14. Indirect Costs charged to Enterprise Funds

PROJECTED GENERAL FUND FIVE-YEAR FORECAST

Line Number	Category	Assumptions	BUDGET 2023	FORECAST 2024	2025	2026	2027	2028
1	Prior Year Levy	*From last yr*	153,566,291	164,012,437	170,351,030	177,184,876	184,131,714	191,301,579
2	Prop. 2 1/2 Increase	*2.5%*	3,839,157	4,100,311	4,627,923	4,798,770	4,972,440	5,136,752
3	New Growth	*Three year avg.*	2,000,000	2,238,282	2,205,923	2,148,068	2,197,424	2,183,805
4	Tax Increase/(Decrease)	*Additional 3%*	4,606,989	-	-	-	-	-
5	**Subtotal Tax Levy Revenue**	***Calculated***	**164,012,437**	**170,351,030**	**177,184,876**	**184,131,714**	**191,301,579**	**198,622,135**
6	Local Aid	*5 Year Average*	240,105,755	248,494,116	257,104,506	266,391,982	276,268,787	284,497,775
7	Local Receipts	*Flat Estimate*	24,465,515	25,269,339	26,732,413	28,729,731	31,557,934	35,852,606
8	Available Funds	*Reduce 25%/ yr*	5,704,727	4,278,545	3,208,909	2,406,682	1,805,011	1,353,758
9	MSBA Reimbursement	*From MSBA*	1,192,791	-	-	-	-	-
10	**Gross Revenues**	***Sum (Line 6-9)***	**435,481,225**	**448,393,030**	**464,230,705**	**481,660,109**	**500,933,311**	**520,326,275**
11	Allowance for Abatements (Overlay)	*Flat*	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
12	State and County Charges	*5 Year Average*	39,505,284	43,994,579	49,018,779	54,641,979	58,096,988	68,363,904
13	Snow & Ice Deficit (a)	*0.00%*	-	-	-	-	-	-
14	**Subtotal To Be Raised**	***Sum (Line 11 - 13)***	**40,605,284**	**45,094,579**	**50,118,779**	**55,741,979**	**59,196,988**	**69,463,904**
15	Indirect Reimb (Enterprises)	*calculated*	11,442,775	12,018,325	12,385,778	12,767,421	13,163,869	13,575,767
16	**Net Revenue**	***Line 10 + 14 + 15***	**406,318,716**	**415,316,777**	**426,497,704**	**438,685,550**	**454,900,192**	**464,438,138**
17	School Budget (Ch. 70)	*5 Year Average*	200,970,019	208,506,395	216,325,385	224,437,586	232,853,996	239,839,616
18	School Budget (Local - Tax Levy)	*3.95%*	12,736,053	13,239,127	13,762,073	14,305,674	14,870,749	15,458,143
19	**Subtotal School Spending**	***Line 17 + 18***	**213,706,072**	**221,745,522**	**230,087,457**	**238,743,261**	**247,724,745**	**255,297,759**
20	Salaries & Wages	*Various - Per CBA*	77,687,187	78,109,411	83,616,654	89,513,341	95,827,013	102,587,155
21	Health/Dental Insurance	*5.00%*	25,854,915	28,505,044	29,930,296	31,426,811	32,998,151	34,648,059
22	Medicare Tax	*2.50%*	3,100,000	3,177,500	3,256,938	3,338,361	3,421,820	3,507,365
23	Pension Assessments	*2021 Actuarial*	31,687,781	35,166,004	36,994,636	38,918,357	40,942,112	43,071,102
24	Unemployment	*2.00%*	500,000	510,000	520,200	530,604	541,216	552,040
25	Existing Debt Service	*DS attached*	12,936,464	10,873,718	10,637,816	10,547,216	10,351,551	9,987,003
26	Projected Debt - Capital Plan D/S	*DS attached*	-	883,807	1,783,747	1,608,367	2,153,167	2,485,992
27	LHS Building Project Debt Service	*DS attached*	-	2,457,108	3,812,115	4,080,953	5,131,209	5,272,102
28	Trash Removal	*Calculated*	7,983,658	8,609,201	9,249,330	9,937,054	10,675,914	11,469,710
29	Utilities (Heat/ Electric)	*Calculated*	5,028,819	5,147,249	5,302,454	5,441,163	5,621,606	5,785,275
30	Greater Lowell Technical HS	*2.50%*	9,454,912	9,691,285	9,933,567	10,181,906	10,436,454	10,697,365
31	GLTHS Capital Assessment	*DS attached*	959,745	954,179	933,374	728,244	706,329	684,415
32	Snow & Ice	*Equal to prior year*	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
33	Claims	*2.25%*	825,000	843,563	862,543	881,950	901,794	922,084
34	Retained Earning Deficit - WWTP	*From Enterprise*	-	-	-	-	-	-
35	Retained Earning Deficit - Water	*From Enterprise*	-	-	-	-	-	-
36	Retained Earning Deficit - Parking	*From Enterprise*	-	-	700,220	3,441,962	6,090,997	8,795,654
37	N Middlesex Area Comm	*2.50%*	35,000	35,875	36,772	37,691	38,633	39,599
38	All Other Expenses	*2.50%*	15,209,162	15,589,391	15,979,126	16,378,604	16,788,069	17,207,771
39	**Subtotal "City" Spending**	***Sum (Line 20 - 38)***	**192,612,644**	**201,903,335**	**214,899,786**	**228,342,584**	**243,976,035**	**259,062,693**
40	**Total Appropriations**	***Line 19 + 39***	**406,318,716**	**423,648,857**	**444,987,243**	467,085,845	491,700,780	514,360,452
41	**Surplus/(Deficit)**	***Line 16 - 40***	0	(8,332,080)	(18,489,539)	(28,400,295)	(36,800,588)	(49,922,314)

PROJECTED GENERAL FUND FIVE-YEAR FORECAST – TAX LEVY PLANNING

Based on the projected expenses from the forecast shown on the prior page, the following chart projects the supplementary needs, from taxes, to close any projected deficit in the out years. The projected tax increases included in the following chart are for discussion purposes only based on assumptions noted in the forecast.

Line Number	Category	Assumptions	BUDGET	FORECAST				
			2023	2024	2025	2026	2027	2028
1a	Prior Year Levy Limit	*From DOR*	171,710,248	178,418,199	185,116,936	191,950,782	198,897,620	205,470,060
	Plus amended prior yr growth		-	-	-	-	-	-
2a	*Plus Prop 2 1/2 Increase*	*Line 1 * 2.5%*	4,292,756	4,460,455	4,627,923	4,798,770	4,972,440	5,136,752
3a	*Plus New Growth*	*3 Year Average*	2,415,194	2,238,282	2,205,923	2,148,068	1,600,000	1,600,000
4a	**New Levy Limit**	***Sum Line 1a-3a***	178,418,199	185,116,936	191,950,782	198,897,620	205,470,060	212,206,812
5a	New Levy Limit	*Line 4a*	178,418,199	185,116,936	191,950,782	198,897,620	205,470,060	212,206,812
6a	*Less Tax Levy*	*Line 5 (above)*	(164,012,437)	(170,351,030)	(177,184,876)	(184,131,714)	(191,301,579)	(198,622,135)
7a	**Excess Levy Capacity**	***Line 5a + 6a***	**14,405,762**	**14,765,906**	**14,765,906**	**14,765,906**	**14,168,481**	**13,584,676**
	These percentages below represent the amount necessary, in excess of the levy increases above, necessary to balance the budget							
Deficit (prior pg.) as % of the Levy		***Line 40 / Line 5a***	**0.00%**	**4.89%**	**10.44%**	**15.42%**	**19.24%**	**25.13%**

PROJECTED GENERAL FUND FIVE-YEAR FORECAST – REVENUE PROJECTIONS

PROPERTY TAX LEVY *(see Projected General Fund Five-Year Forecast, Line 5)*

Annual tax levy growth is constrained by Proposition 2 1/2, the Massachusetts General Law that limits the annual growth in a municipality's total tax levy to 2.5 percent, plus an allowance for certain new construction and other additions to the tax rolls. The law also allows a city or town to increase taxes beyond this levy limit with voter approval. An override of this limit by voters becomes a permanent part of the tax levy calculation in future years and is best used for recurring expenses in the regular operating budget. A debt exclusion may also be approved by voters to increase the levy limit temporarily to fund capital projects. Generally, these projects are financed by borrowing, and the annual debt service is added to the levy limit each year until the project is paid off. Lowell has not, historically, approved any overrides or debt exclusions due to the significant excess levy capacity each year.

Over the past eleven years, new growth in Lowell has averaged $2.28 million per year. The forecast projects new growth of $2 million for FY23 because of the lingering Covid-19 impact on building construction and renovation. The subsequent years of the forecast continues to use the 3-year rolling average of new growth which brings the estimated new growth revenues back up to approximately $2 million per year. This new growth projection does not incorporate any special development(s) during the forecast period. Generally, tax rates will rise slightly each year as the levy limit grows and property valuations are stable. New growth is reported to the State each year on Form LA-13 which is typically submitted in late summer or early fall prior to setting a tax rate.

Fiscal Year	Residential New Growth	Comm/Ind/PP New Growth	Total New Growth
2012	510,687	1,315,607	1,826,294
2013	694,778	601,423	1,296,201
2014	512,013	1,038,443	1,550,456
2015	1,042,463	2,129,103	3,171,566
2016	811,124	1,436,093	2,247,217
2017	677,579	2,466,216	3,143,795
2018	939,694	1,479,001	2,418,695
2019	545,260	1,598,952	2,144,212
2020	1,139,173	1,391,564	2,530,737
2021	723,190	1,612,170	2,335,360
2022	857,327	1,522,159	2,379,486

(REVENUE PROJECTIONS CONTINUED)

The City attempts to keep its annual tax increase to citizens at a minimum and, as such, has significant unused tax levy capacity, which provides the ability to absorb financial emergencies and other unanticipated events. It is anticipated that the City will maintain its untaxed capacity during the remaining term of the forecast.

Fiscal Year	Tax Levy Limit	Actual Tax Levy	Unused Tax Capacity
2016	134,307,160	119,234,045	**15,073,115**
2017	140,808,634	124,134,134	**16,674,500**
2018	146,747,545	128,507,951	**18,239,594**
2019	152,560,447	133,785,808	**18,774,639**
2020	158,905,239	138,331,643	**20,573,596**
2021	165,213,230	144,933,397	**20,279,833**
2022	171,723,047	153,566,291	**18,156,756**

STATE AID (CHERRY SHEET) *(see Projected General Fund Five-Year Forecast, Line 6)*

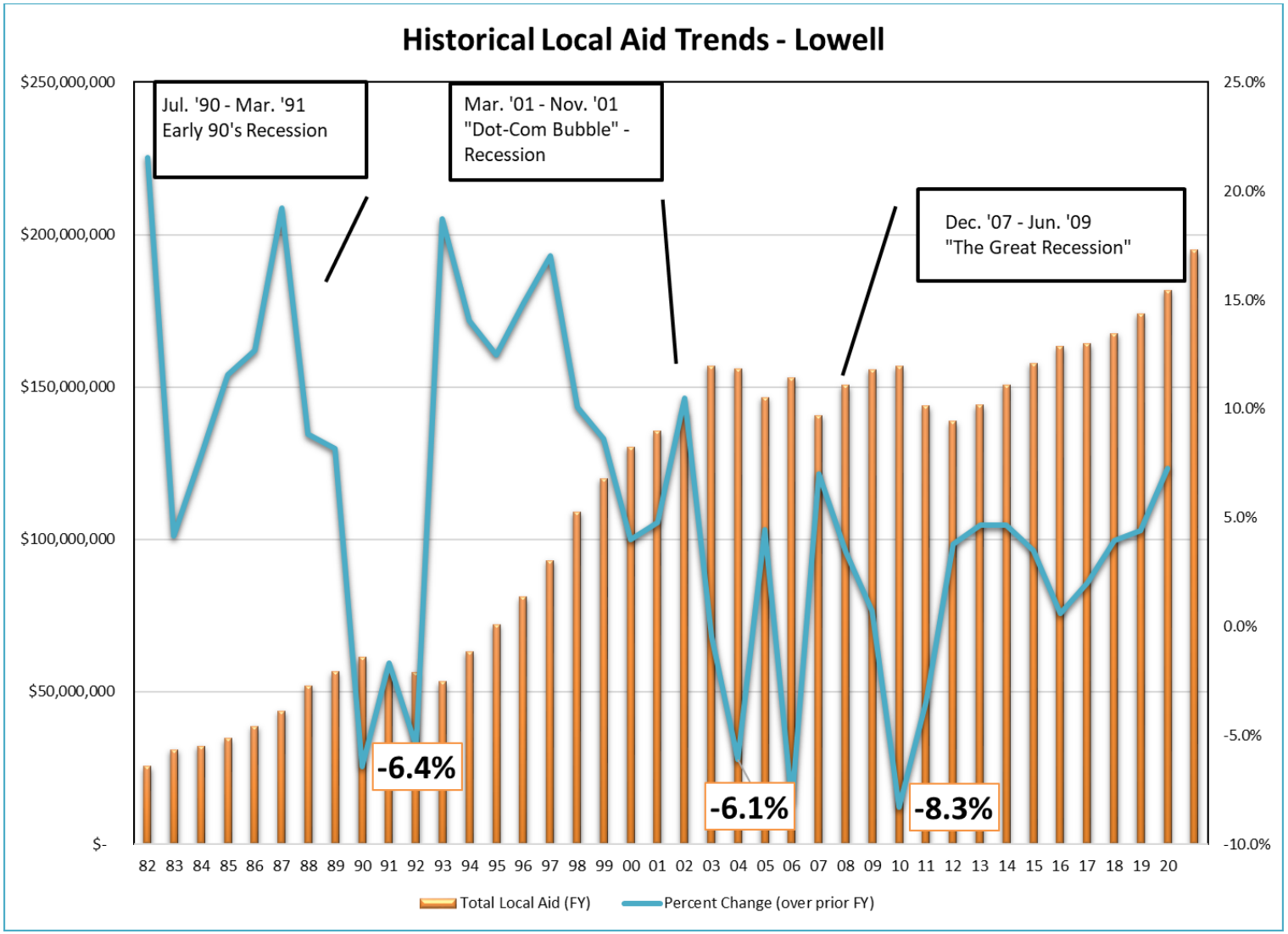
State aid amounts included in the forecast are based on the Governor's proposed FY2022 Cherry Sheet figures.

- **State Education Aid and Reimbursements** - The formulas for Chapter 70 and other state aid are complex and subject to state legislative appropriation each year. *See Forecasting Education Aid & Assessments.* Lowell receives Chapter 70 state school aid and Charter School Tuition Reimbursement to offset some of the costs to educate pupils. In addition, a small amount is received under the School Choice Receiving Tuition program. The forecast assumes a 3.77 percent increase each year in Chapter 70 aid and decreasing amounts in Charter Tuition Reimbursements.

- **Unrestricted General Government Aid (UGGA)** – This budget item is for general state assistance to municipalities. The forecast assumes a 2.87 percent increase each year.

- **Veterans Benefits and Exemptions for Veterans and Elderly** – These accounts consist of reimbursements for veterans' benefits and certain local property exemptions for qualified individuals. The forecast assumes a slight drop in FY23 thru FY24, increasing in FY25 and FY26.

(REVENUE PROJECTIONS CONTINUED)



(REVENUE PROJECTIONS CONTINUED)

- **State-Owned Land** – This item is for payment-in-lieu-of-taxes for State-owned land. The forecast assumes a 1 percent increase each year.

- **Aid to Public Libraries** -- This item is a Cherry Sheet offset and may be spent without an appropriation by the City's library. This account has no real impact on the forecast since it is also raised on the expenditure side, essentially pulling these revenues out of the general revenue mix for direct use by the library department without appropriation.

City officials must continue to monitor the local aid estimates published by the Division of Local Services at each juncture of the state budget process. The Governor's budget is typically released in late January of each year. Following this is the House Ways and Means Committee budget in mid-April, the final House budget in late April, the Senate Ways and Means budget in mid-May, and final Senate budget in late May. The Conference Committee's budget, which resolves differences in the two legislative versions of the budget, is typically issued in late June. Final cherry sheets reflect any vetoes by the Governor and/or any legislative overrides of these vetoes.

	2021 Cherry Sheet Revenues	2022 Cherry Sheet Revenues	2023 Governor's Cherry Sheet Budget	2023 HWM Cherry Sheet Budget
Chapter 70	166,954,483	178,553,488	200,970,019	200,970,019
Charter School Tuition Reimbursement	4,270,451	6,799,951	9,849,003	12,206,329
School Choice Receiving Tuition	35,547	35,000	20,000	20,000
Unrestricted Gen. Gov't. Aid	26,746,523	27,682,651	28,430,083	28,430,083
Veterans Benefits	495,285	420,086	353,714	353,714
Exemptions for Veterans & Elderly	301,512	259,654	240,916	240,916
State Owned Land	214,672	262,167	262,020	262,020
Public Libraries	219,590	237,821	241,920	262,580
Totals	**199,238,063**	**214,250,818**	**212,449,235**	**242,745,661**

(REVENUE PROJECTIONS CONTINUED)

LOCAL RECEIPTS *(see Projected General Fund Five-Year Forecast, Line 7)*

Local receipts are locally-generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, payments-in-lieu-of-taxes, penalties and interest on taxes, departmental revenue, fines, and permit fees. Annual estimates of local receipts are shown on the tax rate recapitulation sheet in the forecast.

	FY18	FY18	FY19	FY19	FY20	FY20	FY21	FY21	FY22
Receipt Description	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
MOTOR VEHICLE EXCISE	8,752,592	9,918,611	8,750,000	9,743,488	8,711,943	8,743,993	8,743,993	10,646,901	9,500,598
MEALS EXCISE	1,350,000	1,238,909	1,350,000	1,292,366	1,292,366	1,220,378	1,292,450	1,171,773	1,125,000
ROOM EXCISE	340,000	331,215	340,000	346,888	340,000	261,846	90,000	48,093	79,238
OTHER EXCISE/Urban Excise & Boat Excise	511,000	511,115	437,559	164,284	122,000	165,858	120,000	183,451	2,000
CANNABIS EXCISE				30,786	-	322,587	280,000	296,188	280,000
PENALTIES AND INTEREST ON TAXES AND EXCISES	1,324,218	1,697,175	1,324,254	1,246,787	1,246,787	1,091,158	1,091,158	1,506,770	1,285,000
PAYMENTS IN LIEU OF TAXES	560,602	433,476	560,602	465,612	425,000	546,357	425,000	467,544	425,000
CHARGES FOR SERVICES - SOLID WASTE FEES	3,184,930	3,135,830	3,184,930	3,097,008	3,097,008	3,248,846	3,225,000	3,302,804	3,200,000
OTHER FEES	27,200	14,200	27,200	29,570	14,000	19,300	14,000	27,907	14,000
CANNABIS IMPACT FEE/HOST REVENUE				93,750	217,822	217,822	400,000	518,159	400,000
RENTALS	14,400	-	20,000	19,200	19,200	19,200	20,000	-	20,000
DEPARTMENTAL REVENUE - LIBRARIES	22,059	20,864	22,059	25,909	20,000	15,022	15,000	5,157	20,000
DEPARTMENTAL REVENUE - CEMETERIES	206,000	194,009	196,000	226,892	196,000	240,365	240,000	243,792	216,000
DEPARTMENTAL REVENUE - OTHER				-	-	363,451		-	-
OTHER DEPARTMENTAL REVENUE	1,734,337	1,780,245	1,900,005	3,230,156	2,332,622	1,836,925	2,200,000	2,486,235	2,040,838
LICENSES AND PERMITS	2,720,000	2,274,038	2,435,675	2,686,758	2,494,350	3,062,744	2,535,950	2,314,386	2,314,386
FINES AND FORFEITS	1,380,693	1,339,920	1,478,500	1,361,452	1,361,452	1,287,890	1,287,890	1,115,934	1,115,934
INVESTMENT INCOME	303,388	313,382	300,000	738,015	320,000	1,086,862	920,000	485,264	485,264
MEDICAID REIMBURSEMENT	925,000	926,379	1,000,000	1,101,409	925,000	765,421	765,420	773,139	750,000
MISCELLANEOUS RECURRING	651,756	1,017,847	740,997	616,685	521,540	1,115,192	507,829	329,599	252,063
MISCELLANEOUS NON-RECURRING	7,500	1,532,211	-	809,399		762,685	-	558,700	-
GRAND TOTAL	**24,015,675**	**26,679,426**	**24,067,781**	**27,326,414**	**23,657,090**	**26,393,903**	**24,173,690**	**26,481,797**	**23,525,321**
OVER ESTIMATE		2,663,751		3,258,633		2,736,813		2,308,106	
PER CENT OVER ESTIMATE		11%		14%		12%		10%	

Going forward, City officials will need to continue to closely monitor actual receipts as compared to budget estimates for all categories based on information from the Treasurer's Office. The table on the subsequent page compares the actual receipts for the nine-month period of July1 to March 31, 2021 (Q3 – FY21) to July 1 to March 31, 2022 (Q3 – FY22) to identify potential trends in collections and the impact of Covid-19. Although the total collections are on pace with the FY22 budget target, there are areas that must be closely monitored over the coming months. Revenue categories like the meals tax, hotel tax, building permits, and court fines have shown a significant decrease compared to FY20. The decrease is expected because of the restrictions on travel, dining, and court cases. The decrease in building permits may also be affected by the economic downturn. We anticipate that these trends would be reversed as vaccinations reduce the threat, but it is difficult to project how long the rebound will take.

(REVENUE PROJECTIONS CONTINUED)

LOCAL REVENUES

Major Account Description	Budget FY21	3rd Qr FY21	% of Bud Collected		Budget FY22	3rd Qr FY22	% of Bud Collected
MV Excise	8,500,000	9,100,569	107%		9,500,598	7,667,344	81%
Meals Tax	1,292,366	801,061	62%		1,125,000	734,107	65%
Hotel/Motel Tax	320,000	37,414	12%		150,000	50,678	34%
Cannabis Excise	280,000	207,102	74%		280,000	238,962	85%
Penalty & Interest	1,195,000	1,033,070	86%		1,195,000	849,932	71%
PILOT	425,000	452,544	106%		425,000	440,600	104%
Trash/Recycling Services	3,200,000	2,471,649	77%		3,200,000	2,370,431	74%
Cannabis Host Agreement	150,000	320,323	214%		400,000	723,996	181%
Code & Inspection Bldg Permits	1,100,000	843,928	77%		1,100,000	710,264	65%
Court Fines	575,000	37,414	7%		575,000	350,311	61%
Interest on Investments	750,000	276,169	37%		750,000	95,823	13%
Other Misc Interest	170,000	132,301	78%		170,000	53,438	31%
Medicaid Reimbursement	925,000	376,937	41%		750,000	725,962	97%
TOTAL	**18,882,366**	**16,090,481**	**85%**		**19,620,598**	**15,011,848**	**77%**

PROJECTED GENERAL FUND FIVE-YEAR FORECAST – EXPENDITURE PROJECTIONS

Detailed expenditure projections are contained in eight "Expenditure" worksheets, including Expenditure Projections, COLA, Retirement, Education, Capital, Enterprise Funds, Non-Exempt Debt Summary, and Enterprise Debt Summary.

MUNICIPAL DEPARTMENTS *(see Projected General Fund Five-Year Forecast, Line 38)*

In the Summary forecast, City expenditures are listed by different categories. Salaries and Wages, Health/Dental Insurance, Medicare Tax, Pension Assessments, Unemployment, Existing Debt Service, Projected Capital Plan, Lowell HS Renovation Debt, Trash Removal, Utilities, Street Lights, Greater Lowell Technical HS, GLTHS Capital Assessment, Snow & Ice, Claims, , North Middlesex Area Comm., and All Other Expenses. This segregation of costs allows the City to work with detailed backup worksheets to project future costs (as in the Salary, Pensions, Debt Service, Trash, and Utilities worksheets) or input an across- the- board increase.

For projection purposes, the forecast utilizes a COLA and step increase model. The COLA and Wages worksheet allows for simulation of other wage agreements and step amounts.

Future operating expenses have been projected to increase by 2 percent per year, reflective of recent relatively low inflation rates.

EDUCATION *(see Projected General Fund Five-Year Forecast, Line 19)*

The leadership, faculty, and staff of the Lowell School Department provide services from pre-K through high school for approximately 17,700 students. A 3.95 percent annual increase is forecasted for the School Department budget.

In addition, Lowell has students who attend the Greater Lowell Technical High School. The GLTHS assesses the City for its share of students in addition to its share of capital projects. The assessment for the City is projected to increase 2.5 percent per year and the Capital assessment will decrease based upon existing costs. Future capital costs are not included in the forecast.

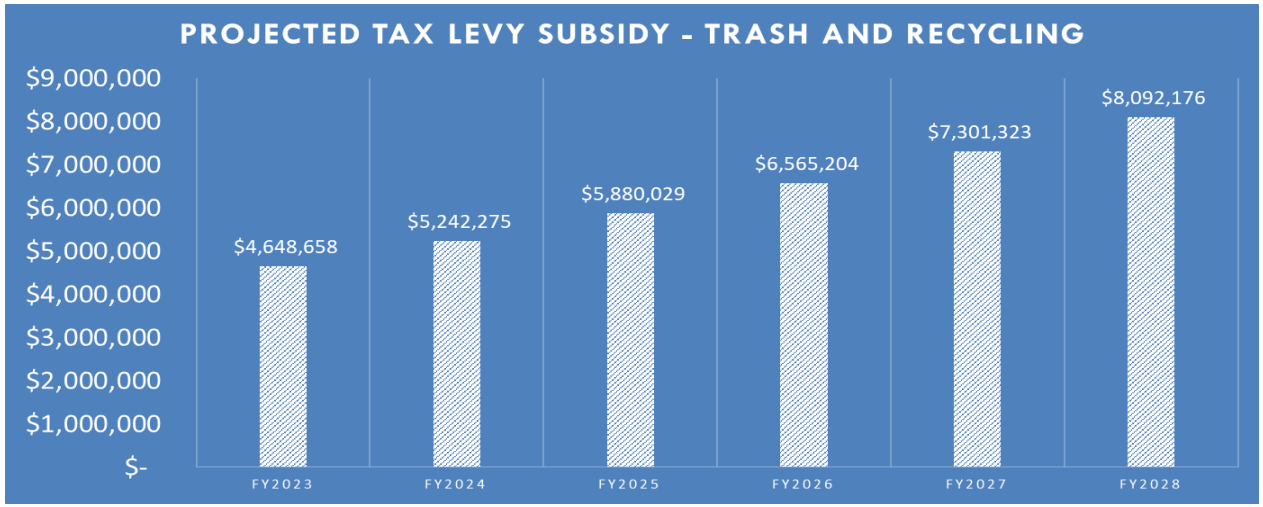
OVERLAY *(see Projected General Fund Five-Year Forecast, Line 11)*

The City must set aside funds for the annual allowance for abatements and exemptions. The Overlay account has been forecast at a flat (0%) increase.

(EXPENDITURE PROJECTIONS CONTINUED)

SOLID WASTE & RECYCLING *(see Projected General Fund Five-Year Forecast, Line 28)*

The City of Lowell contracts for waste collection and disposal services on an annual basis. Waste Management is the current contractor for the collection of trash and recyclable materials. Within the existing contract, an additional fee has been added for so-called "contaminated recycling", which are certain materials placed by residents into the recycling container that are not accepted according to a pre-determined list in the contract. The charge associated with any "ineligible" contaminates above a certain acceptable threshold in the recycling stream, is added as a separate fee to the city on the monthly bill. These annual costs have further widened the gap between the annual cost for collection and disposal, and the fee of $125/ household charged by the City of Lowell to residents per Ordinance. This cost delta is therefore paid by the tax levy. The chart below forecasts the annual growth in the taxpayer subsidy for the trash & recycling services, if no changes were made to the existing fee structure.



	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
Projected Cost	$ 7,983,658.00	$ 8,577,274.80	$ 9,215,029.38	$ 9,900,203.55	$ 10,636,323.15	$ 11,427,176.18
Projected Revenue	$ 3,335,000.00	$ 3,335,000.00	$ 3,335,000.00	$ 3,335,000.00	$ 3,335,000.00	$ 3,335,000.00
Tax Levy Subsidy	$ (4,648,658.00)	$ (5,242,274.80)	$ (5,880,029.38)	$ (6,565,203.55)	$ (7,301,323.15)	$ (8,092,176.18)

(EXPENDITURE PROJECTIONS CONTINUED)

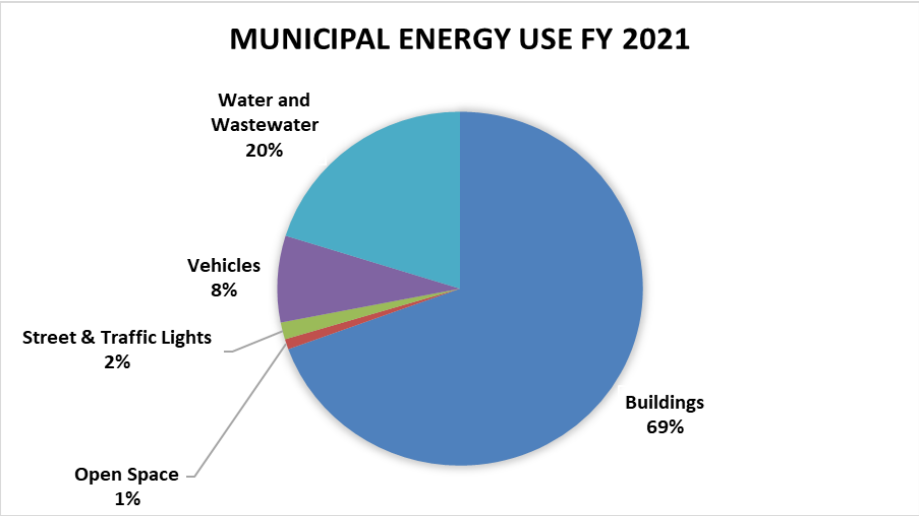
UTILITIES (HEAT/ ELECTRIC) *(see Projected General Fund Five-Year Forecast, Line 29)*

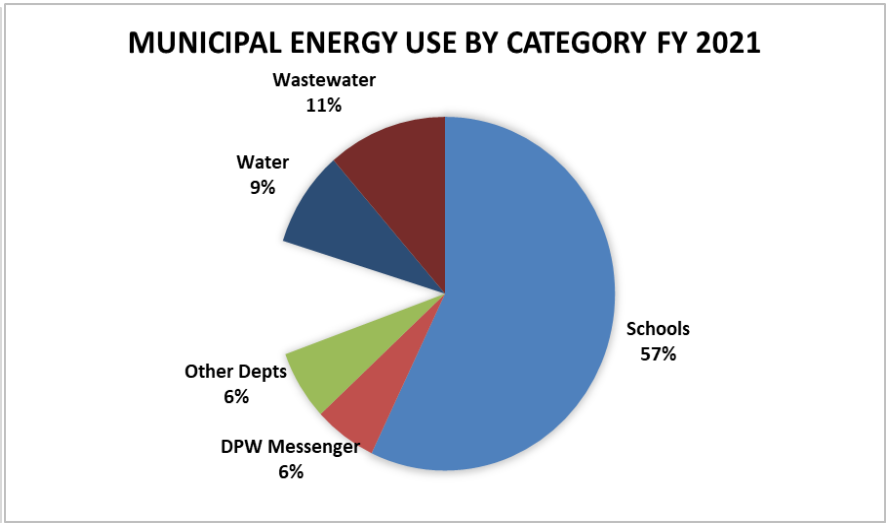
Results from a Decade of Energy Initiatives

The City of Lowell is committed to managing energy costs, reducing energy usage, and reducing greenhouse gas emissions. The City has backed this commitment with significant investments in energy efficiency and renewable energy. Since being designated as one of the first Green Communities in the Commonwealth in 2010, Lowell has implemented projects and policies to increase energy efficiency, green the municipal vehicle fleet, provide for electric vehicle charging and increase renewable energy development.

Municipal Energy Use

The charts below[19] includes a breakdown of Municipal Energy use. Municipal buildings accounted for the majority (69%) of the City's total energy use in FY 2010. Buildings are further broken out by facility type. The majority of building energy use (57%) can be attributed to the Schools.





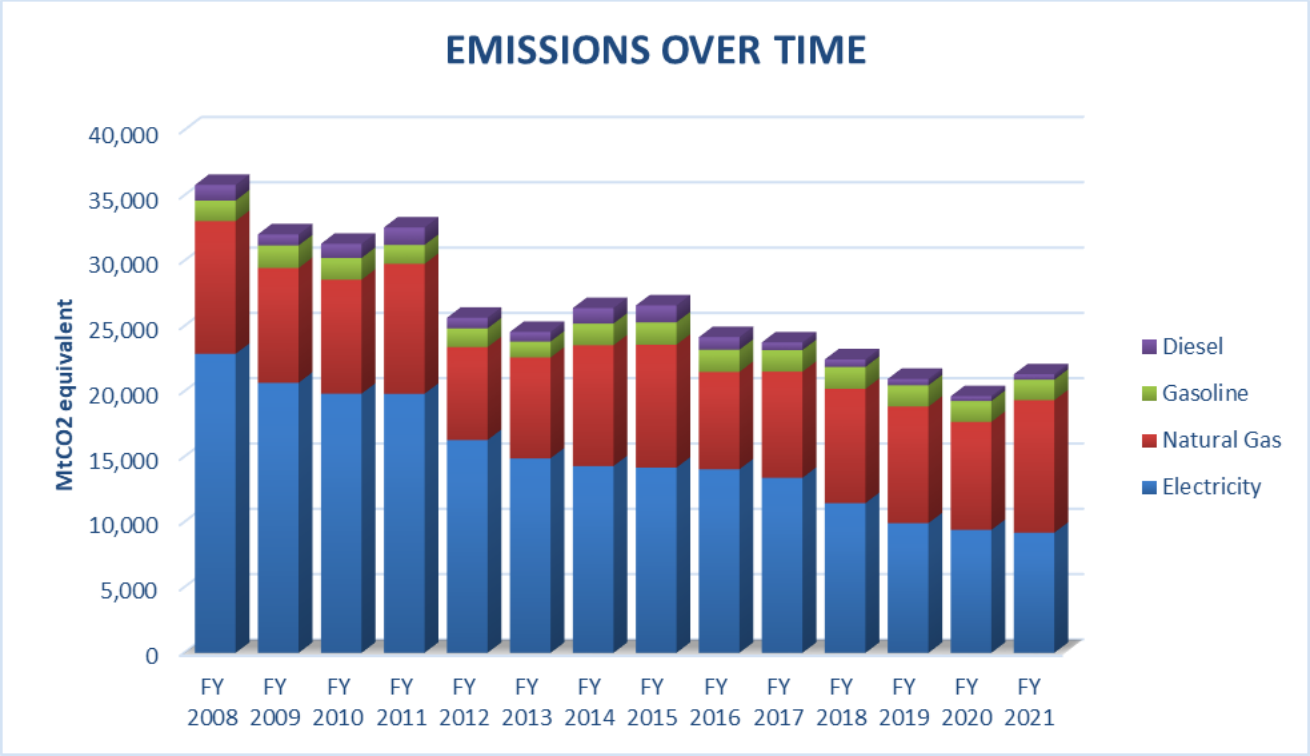
[19] Source: Mass Energy Insight

(EXPENDITURE PROJECTIONS CONTINUED)

FY 2021 represented a challenging year for energy usage due to the need for greater fresh air and ventilation in our Schools during the COVID-19 pandemic. Even with the energy impact of health and safety interventions implemented, the City still saw an 11.8% decrease in energy usage vs. the FY 2008 baseline used for the Green Communities designation.

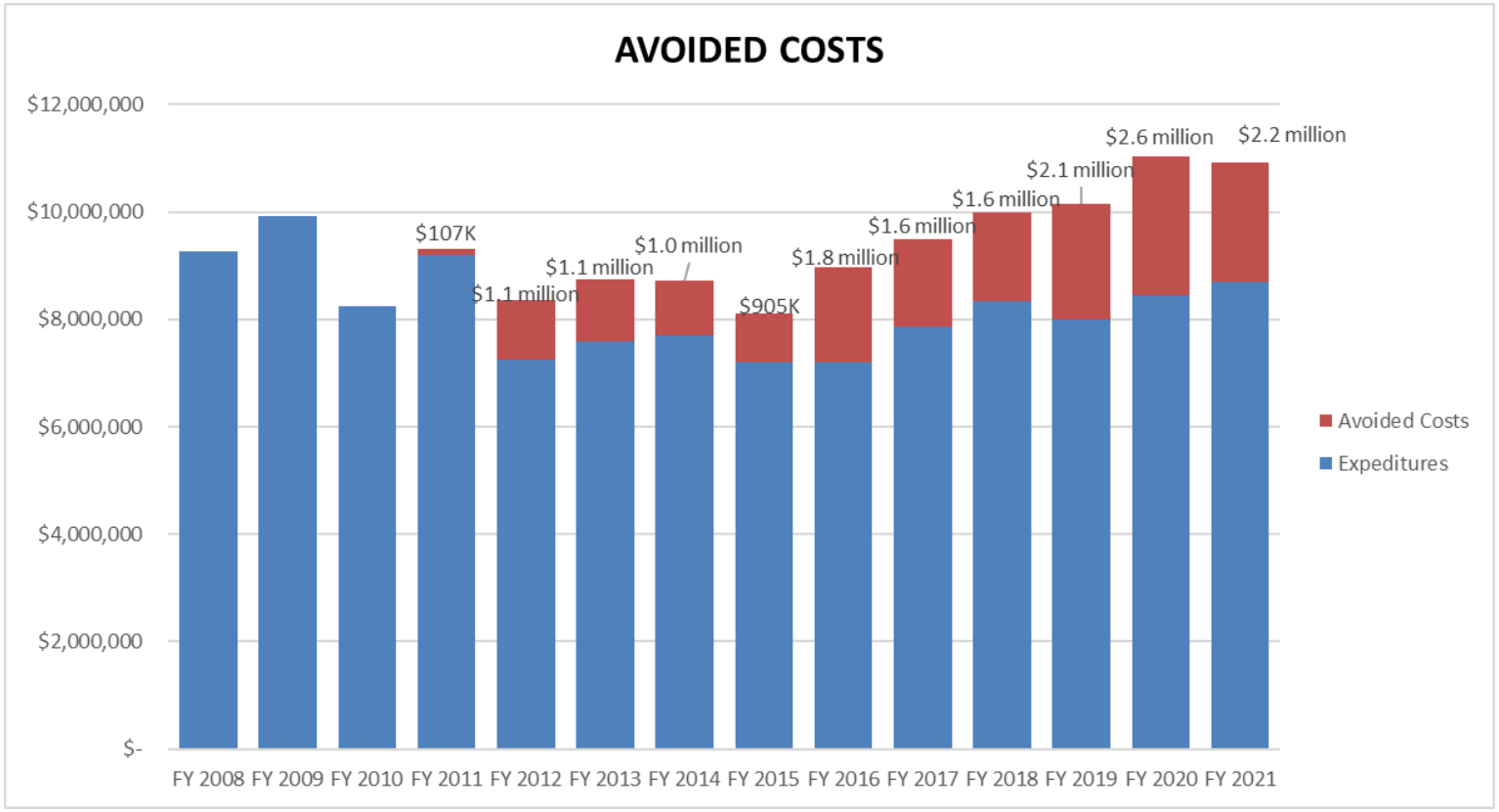
Municipal Avoided Energy Costs

Between FY 2008 and FY 2020, the City invested over $37 million in bonds, grants, and utility incentives in energy retrofits across various facility categories. These investments include multiple energy conservation measures from the Energy Services Contract with Ameresco, Green Communities grant funding, city-wide retrofit of streets, park, and garage lighting to LEDs, Massachusetts School Building Administration investments in new boiler systems, various departmental energy initiative, and incentives available from a Strategic Energy Management Partnership with National Grid. These investments have resulted in overall emissions reduction for the municipality of 40% since our baseline year.



(EXPENDITURE PROJECTIONS CONTINUED)

Additionally, investments in renewable energy through installation of solar panels directly on facilities and use of net metering credits has reduced the City's energy costs and emissions while generating 80.2 million kWh of clean energy. Starting in FY 2016, City Energy staff also began a rigorous process of utility bill error analysis that has helped the City avoid and recover significant funds.[20] All of these actions have allowed the City to avoid millions of dollars in energy costs as shown in the chart below.



[20] Sources: Mass Energy Insight, National Grid Historical Tariffs, Auditor/Data Analyst fiscal records

(EXPENDITURE PROJECTIONS CONTINUED)

Without these energy saving initiatives, the City would have:

- Spent an additional $16.3 million on utility costs
- Used 60.2 million more kWh
- Used 2.7 million more therms
- Released an additional 134,192 metric tons of greenhouse gas emissions. This is equivalent of the carbon sequestered to 2.2 million tree seedlings growing for 10 years.

Looking Ahead

Lowell is continuing its commitment to creating a cleaner, greener future. Additional investments will be necessary to meet the emissions reduction targets of the City and Commonwealth. Last spring, Governor Baker signed climate legislation committing Massachusetts to Net Zero emissions by 2050, with interim targets to be determined. To meet these targets, the City of Lowell will need to continue upgrade our infrastructure to be more efficient and resilient through strategic investments, expansion of partnerships, and pursuit of supplemental grant funding in FY 2023 and beyond.

(EXPENDITURE PROJECTIONS CONTINUED)

STATE ASSESSMENTS *(see Projected General Fund Five-Year Forecast, Line 12)*

State assessments included in the forecast are based on the House Ways & Means (HWM) proposed FY2023 Cherry Sheet figures. A separate section of this report details the finding of our review of the various education aid programs. The formulas are complex and subject to state legislative appropriation each year. *See Forecasting Education Aid & Assessments*.

Like the Cherry Sheet State Aid accounts on the revenue side, City officials will need to monitor the State budget process for FY2023 and follow the release of local assessment estimates each year.

	2021 Cherry Sheet Assessments	2022 Cherry Sheet Assessments	2023 Gov. Cherry Sheet Assessments	2023 HWM Cherry Sheet Assessments
Mosquito Control Projects	78,678	83,814	85,908	85,928
Air Pollution Districts	27,447	28,508	29,644	29,644
RMV Non-Renewal Surcharge	325,440	325,440	280,140	280,140
Regional Transit	1,070,448	1,097,209	1,097,209	1,097,209
Special Education	57,418	45,843	13,652	15,352
School Choice Sending Tuition	933,926	989,973	908,781	908,781
Charter School Sending Tuition	27,500,644	32,268,956	37,089,950	38,652,168
Total	**29,994,001**	**34,839,738**	**39,505,284**	**41,069,222**

PROJECTED GENERAL FUND FIVE-YEAR FORECAST – EDUCATION SPENDING

BACKGROUND

The first step in forecasting the City's Chapter 70 aid is to estimate future increases to the City's Foundation budget. The Foundation budget measures the minimum amount that must be spent to provide an adequate education in a community. The Foundation budget is adjusted each year to reflect changes in enrollment, pupil demographics (grade level, English language learners or low-income pupils), inflation and wage differences across the State.

When the Governor filed his initial budget for FY2023 in January of 2022, the budget recommendation would continue implementation of the funding schedules in the 2019 Student Opportunity Act ('SOA') that were delayed in fiscal 2021 and then funded at a rate of one-sixth, rather than one-seventh, in fiscal 2022 to stay on track with the law's intended implementation schedule. House 2 represents funding the Student Opportunity Act at a rate of two-sixths. Fulfilling commitments in the Student Opportunity Act, House 2 would bring Chapter 70 school aid up to $5.98 billion, a $485 million increase. The majority of the funds would implement the improvements to the foundation budget, adding weight for low-income students, English Language Learners, special education costs, and school employee health benefits.

In Lowell, the changes to the Foundation rates for low-income pupils will likely be the largest factor in future increases to the City's Foundation budget.

DATA SOURCES FOR PROJECTING THE FOUNDATION BUDGET

The data for analyzing the Foundation budget calculations is published to the Department of Elementary and Secondary Education's (DESE's) website when the Governor issues the preliminary budget (typically in late January) and these figures are updated once the Legislature agrees on the final State budget (usually in July most years).

Foundation budget – Navigate to the Chapter 70 page on the DESE website: Chapter 70 Program - School Finance (mass.edu), then open the Fiscal Year data you want to examine. Once you have opened either the Governor's budget calculations (usually January date) or the final calculations (typically dated July), go to the "Complete Formula Spreadsheet" and open this Excel workbook. Go to the "Index" tab and select Lowell in the drop down box to bring up the City-specific data. Then review the "Foundation Budget" tab to analyze the changes in the Foundation budget and Foundation enrollment.

(EDUCATION SPENDING CONTINUED)

PROJECTING LOCAL CONTRIBUTION

The City's local contribution is calculated based on the DESE's "Aggregate Wealth model" formula that determines a "target local share" based on the City's aggregate property wealth and income levels each year. For communities that are below their target local share, the prior year's local contribution is increased by the municipal revenue growth factor (MRGF) calculated by the Division of Local Services (DLS). The MRGF calculation estimates the growth in annual recurring municipal revenues and reflects the assumption that education spending should increase by this amount. After the prior year contribution is increased by the MRGF, the Chapter 70 formula compares the resulting figure to the target local share. In Lowell's case, the City remained about $7 million short of this target after the MRGF increase. This shortfall is converted to a percentage relative to the target local share percentage and if this shortfall is between 2.5 percent and 7.5 percent, the community must raise an additional 1 percent above the MRGF increase. Since Lowell is well below its target local share, it must increase its prior year contribution by the MRGF, plus an additional 1 percent due to a more than 2.5 percent shortfall from the target local share.

For the projection of Lowell's local contribution, the assumption is that the City's required local contribution will continue to grow by about 4.25 percent per year in FY2023 and beyond. From FY2019 to FY2022, the average increase in required contribution was about 4.25 percent.

DATA SOURCES FOR PROJECTING THE LOCAL CONTRIBUTION

The City's Local Contribution to education can be found in the same Complete Formula Spreadsheet used to review the Foundation budget and enrollment. After selecting Lowell in the index, go to the "Municipal Contribution" tab which shows the detailed calculations of the City's local contribution. This spreadsheet will show both the increase required by the municipal revenue growth factor (MRGF) and the extra effort the City must make for being below its target local contribution. To allocate this contribution between the Lowell Public Schools and the Greater Lowell Vocational School, go to the "Regional Allocation" tab or the "Summary" tab to find the required local contribution to the City's schools.

To review the calculations for the municipal revenue growth factor (MRGF), which estimates annual recurring revenue growth in each community, go to the Division of Local Services' (DLS) website: Cherry Sheets, State-owned Land, Payments & Municipal Revenue Growth Factors (MRGF) | Mass.gov

PROJECTED GENERAL FUND FIVE-YEAR FORECAST – CHARTER SCHOOL SPENDING

PROJECTING CHAPTER 70 AID

The projection of Chapter 70 aid flows from the projections of the City's Foundation budgets and local contributions. Lowell is considered a "Foundation Aid" community where annual Chapter 70 aid increases are necessary to ensure that spending does not fall below Foundation budget levels. For communities in this category, Chapter 70 is calculated by subtracting the required local contribution from the Foundation budget. This is the approach used in the projections of Chapter 70 aid for Lowell.

PROJECTING CHARTER SCHOOL ASSESSMENTS AND REIMBURSEMENTS

To project the City's charter school assessments, the first step was to identify the charter schools attended by Lowell pupils. In FY2021, it is estimated that 2,057 Lowell pupils will attend area charter schools. The four charter schools where most Lowell pupils (2,053) attend include the Collegiate Charter School of Lowell (945 Lowell pupils), the Lowell Community Charter School (730 Lowell pupils), the Lowell Middlesex Academy Charter School (78 Lowell pupils) and the Innovation Academy in Tyngsborough (300 Lowell pupils). Four additional Lowell pupils attend various other charter schools.

The next step was to determine which charter schools were adding grades or otherwise expanding their enrollment. These enrollment limits are spelled out in the individual charters for each school. For example, the Collegiate Charter School of Lowell plans to add a high school grade in both FY2022 and FY2023 so that by FY2023 it will be providing services to grades K-12 with an enrollment cap of 1,200 pupils. In the projections, it is assumed that most of these new seats at Collegiate will be filled by Lowell pupils, consistent with current enrollment percentages by community.

The Lowell Community Charter School has a pending request before the State Board of Elementary and Secondary Education (BESE) to increase its enrollment cap by 15 pupils to a total of 815 pupils. In recent years, the school has been over its enrollment cap, but communities are not charged for pupils over the enrollment cap. The forecast assumes that this request will be approved by the BESE and that Lowell pupils will occupy most of these seats (13 of 15). The Innovation Academy Charter School is not expanding, but an increasing percentage of its enrollment comes from Lowell. The forecast expects this trend to continue at a modest rate. The Lowell Middlesex Charter School has struggled historically to reach its enrollment cap although the number of Lowell pupils attending this school has remained relatively flat over the last four years. The projection assumes that this stable enrollment from Lowell continues across the forecast years.

(CHARTER SCHOOL SPENDING CONTINUED)

After projecting Lowell's enrollment at these charters, the tuition rates for each charter school are calculated. The tuition rate is a function of the same Foundation budget rates used for the City's Foundation budget, plus an amount for facilities. District spending over Foundation levels is also reflected in the charter school tuition rates, but Lowell does not appear to have spent much above Foundation budget levels in recent years. The Foundation budget calculated for each charter school factors in each pupil's grade level, English language learner or low-income status. Since most of the charter schools (except the Innovation Academy) attended by Lowell pupils have about the same percentage of low-income pupils as the City, these rates have been projected to increase at the same rates as the City's Foundation budget. For Innovation Academy, with less than half the percentage of low-income pupils compared to the City, the rate of Foundation increases is reduced to reflect the lower costs of fewer low-income pupils.

The State DESE also makes an adjustment for "private/home school" pupils that attend charter schools and reside in Lowell. Since these pupils attended a private school or received home-schooling in prior years, they were never counted in the City's Foundation budget. Therefore, the State does not assess the City for these pupils in the first year they attend a charter school since the City never received credit for these pupils in its Foundation budget or Chapter 70 aid. After the first year attending a charter school, these pupils are counted in the City's Foundation enrollment and Chapter 70 aid is granted for these pupils going forward.

Since DESE does not know about these pupils going into a given school year, they are not reflected in the initial estimates for the year. That is why there are no adjustments for these pupils in FY2021 or beyond. The City may want to include an estimate of this "private/home-schooled" number in the forecast going forward, but if any of the FY2021 pupils are found to be in this category, the offset will reduce both the charter assessment and reimbursement by the same amounts.

The SOA also restructured the charter school reimbursement formula and replaced the existing formula that provided for 100 percent reimbursement of year-to-year charter assessment increases, and then 25 percent of this amount for the subsequent four years. The new reimbursement formula (this formula was used before the 100, 25, 25, 25, 25 percent formula) prescribed by the SOA calls for a 100 percent reimbursement of first year assessment increases (net of facilities portion that is fully reimbursed by the State), followed by 60 percent of this increase in year two, and then 40 percent of this increase in year three. These reimbursements are referred to as "transition aid." The SOA further stipulates that the State will increase its funding for these charter reimbursements (these reimbursements have historically not been enough for full reimbursements) such that 75 percent of the total State transition aid obligation is covered in FY2021, 90 percent in FY2022 and 100 percent by FY2023.

(CHARTER SCHOOL SPENDING CONTINUED)

The Legislative versions of the FY2021 budget increased the charter reimbursement line-item significantly above the amounts in the Governor's revised FY2021 budget. Once the Conference Committee agreed on the final amount, it was enough to cover about 70 percent of the State's obligation. The forecast assumes that the State continues to make inroads to fully funding this reimbursement by FY2023, but at slightly slower rates than contained in the SOA. The rate at which the State is able to increase this funding will have a major impact on the amount of charter reimbursements received by Lowell. City officials can revise these reimbursement percentages as additional information about charter reimbursements becomes available.

The forecast also assumes that the State continues to fully reimburse communities for facility assessments paid to charter schools. The State funds these facilities reimbursements prior to funding transition aid. The forecast assumes a very slight increase in the facilities assessment over the forecast period which is fully reimbursed by the State.

DATA SOURCES FOR PROJECTING CHARTER ASSESSMENTS AND REIMBURSEMENTS

Although DESE publishes Charter school assessment and reimbursement data on its website after the release of the Governor's budget, the detailed data on each Charter school's tuition rates and enrollment by sending by District is not published until the final State budget is approved. This date is then updated for the final rates at the end of each fiscal year.

Once the FY2023 budget is approved, the source data on Charter schools and enrollment by sending community can be found on the DESE Charter school website: Tuition, Reimbursements and Enrollment - Massachusetts Charter Schools. After navigating to this page, scroll down to the Charter School Tuition and Enrollment data to the fiscal year data you want. Open the "Tuition Rate Summary" spreadsheet and go to the "Rates" tab. This tab will give you the ability to sort data by selecting the drop down arrow under "Send lea." After selecting "Send lea," select "Number filters" and then "Custom filter." In the data entry box, enter 160 which is Lowell's jurisdiction code used by DESE. This will filter the data to show all the Charter schools that educate Lowell pupils as well as the enrollment in each, including the few pupils that attend schools other than the primary four Charter schools. Once the data is filtered, the tuition rates charged for each of the Charter schools for Lowell pupils can also be found on this spreadsheet.

To review the Foundation budget calculations for each Charter school, go back to the Charter School Tuition and Enrollment page. Then open the "Foundation Budget" spreadsheet. From the drop down arrow, select the Charter school for the Foundation budget you would like to review. Reviewing the Foundation budget for each Lowell Charter school will show the low-income enrollment and the low-income group for each school.

(CHARTER SCHOOL SPENDING CONTINUED)

City of Lowell

Charter School Tuition Assessments and Reimbursements

Charter School	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021	Governor's Budget FY2022	FY2023	FY2024	FY2025	FY2026	FY23-FY26
Colleagiate Charter School of Lowell, Grades K-10										
Total Enrollment	755.86	842.84	929.9	1,024	1,112	1,200	1,200	1,200	1,200	
Lowell Enrollment	675.25	756.64	857.17	929	1,013	1,095	1,095	1,095	1,095	
Percent Lowell Enrollment	89.34%	89.77%	92.18%	90.72%	91.12%	91.27%	91.27%	91.27%	91.27%	
Tuition Rate	12,825	12,242	12,852	13,477	14,113	14,720	15,353	16,013	16,701	4.30%
Private/Home School Offset	0	91,325	89,864							
Assessment (net offset)	8,566,584	9,171,462	10,926,185	12,520,133	14,299,158	16,121,034	16,814,238	17,537,250	18,291,352	
Lowell Community Charter School, Grades PK-8										
Total Enrollment	805.36	810.26	813.8	800	815	815	815	815	815	
Lowell Enrollment	740.62	736.93	730.14	714.32	727.71	743	743	743	743	
Percent Lowell Enrollment	92.56%	92.12%	91.26%	89.29%	89.29%	91.17%	91.17%	91.17%	91.17%	
Tuition Rate	12,939	13,210	13,844	14,187	16,053	16,743	17,463	18,214	18,997	4.30%
Private/Home School Offset	0	0	25,992							
Assessment (net offset)	9,582,882	9,734,845	10,081,811	10,134,076	11,681,860	12,440,101	12,975,026	13,532,952	14,114,869	
Innovation Academy Charter School, Tyngsborough Grades 5-12										
Total Enrollment	800.83	793.69	794.9	800	800	800	800	800	800	
Lowell Enrollment	233.57	240.38	294.03	293	296.71	310	315	320	325	
Percent Lowell Enrollment	29.17%	30.29%	36.99%	36.63%	37.09%	38.75%	39.38%	40.00%	40.63%	
Tuition Rate	11,048	11,171	11,639	12,324	12,653	12,969	13,293	13,626	13,966	2.50%
Private/Home School Offset	0	167,565	221,141							
Assessment (net offset)	2,580,481	2,517,720	3,200,971	3,610,932	3,754,198	4,020,427	4,187,405	4,360,218	4,539,055	

(CHARTER SCHOOL SPENDING CONTINUED)

Transition and Facilities Reimbursements

	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Total Lowell Charter Assessment	25,514,946	27,500,642	31,502,591	34,010,862	35,467,428	36,985,283	38,566,998
Facilities Aid	1,818,853	1,891,842	2,012,824	2,120,500	2,125,250	2,208,473	2,213,398
Assessment net of Facilities Aid	23,696,093	25,608,800	29,489,766	31,890,362	33,342,179	34,776,809	36,353,599
Transition Aid Increase	2,628,342	1,912,707	3,880,966	2,400,596	1,451,816	1,434,631	1,576,790
Transition Aid	**FY2020**	**FY2021**	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Tuition Increase - Current Year	2,628,570	1,912,305	3,880,966	2,400,596	1,451,816	1,434,631	1,576,790
60% of Prior Year Increase	644,069	1,577,142	1,147,383	2,328,580	1,440,358	871,090	860,779
40% of Prior Increase -2 yrs. Ago	612,124	429,379	1,051,428	764,922	1,552,386	960,239	580,726
Total Entitlement	3,884,763	3,918,826	6,079,777	5,494,098	4,444,560	3,265,959	3,018,295
Projected State Funding for Transition Aid by Tier		**FY2021**	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Tier 1: Current year increase funding %		100%	100%	100%	100%	100%	100%
Tier 2: PY funding %		29.6%	33.2%	100%	100%	100%	100%
Tier 3: Two years prior funding %		0.0%	0%	0%	100%	100%	100%
Charter Reimbursement		**FY2021**	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**FY2026**
Transition Aid		2,378,607	4,261,621	4,729,176	4,444,560	3,265,959	3,018,295
Facilities Aid		1,891,842	2,012,824	2,120,500	2,125,250	2,208,473	2,213,398
Total Charter Reimbursement		4,270,449	6,274,446	6,849,676	6,569,810	5,474,432	5,231,693

(CHARTER SCHOOL SPENDING CONTINUED)

City Of Lowell

Foundation Budget, Required Local Contribution and Chapter 70 Aid

	Actual FY2019	Actual FY2020	Final Budget FY2021	Governor's Budget FY2022	Projected FY2023	Projected FY2024	Projected FY2025	Projected FY2026	Projected In FY23-FY26
Enrollment Change				-305	150	150	0	0	
Impact on Foundation				(4,324,852)	2,256,184	2,353,200	-	-	
Foundation Enrollment	16,184	16,353	16,352	16,047	16,197	16,347	16,347	16,347	
Foundation Budget	198,336,328	212,748,264	218,744,160	231,415,707	243,622,767	256,451,746	267,479,171	278,980,775	4.3%
Required Local Contribution	47,400,845	49,724,317	51,808,768	54,090,653	56,389,506	58,786,060	61,284,467	63,889,057	4.25%
Chapter 70 Aid	150,935,483	163,023,947	166,954,483	177,325,054	187,233,261	197,665,686	206,194,703	215,091,718	

ENTERPRISE FUND 5-YEAR FORECAST (2024 – 2028)

(This page intentionally blank)

PARKING ENTERPRISE FUND FORECAST/BALANCE [21]

Line Number	Category	Assumptions	BUDGET 2023	FORECAST 2024	2025	2026	2027	2028
1	MISC. - Penalties & Interest	*0.00%*	265,000	265,000	265,000	265,000	265,000	265,000
2	Fines	*3.00%*	795,675	819,545	844,132	869,456	895,539	922,405
3	On-Street Parking - Meters	*2.00%*	1,300,500	1,326,510	1,353,040	1,380,101	1,407,703	1,435,857
4	Garage Fees - Ayotte	*2.00%*	867,000	884,340	902,027	920,067	938,469	957,238
5	Garage Fees - Downes	*2.00%*	1,250,000	1,275,000	1,300,500	1,326,510	1,353,040	1,380,101
6	Surface Lot - Davidson Lot	*2.00%*	204,000	208,080	212,242	216,486	220,816	225,232
7	Garage Fees - Roy Garage	*2.00%*	1,122,000	1,144,440	1,167,329	1,190,675	1,214,489	1,238,779
8	Garage Fees - Lower Locks Garage	*2.00%*	510,000	520,200	530,604	541,216	552,040	563,081
9	Garage Fees - Early Garage	*1.75%*	994,500	1,014,390	1,034,678	1,055,371	1,076,479	1,098,008
10	Pass Cards	*5.00%*	31,500	33,075	34,729	36,465	38,288	40,203
11	Garage Fees - NEW HCID Garage	*0.00%*	750,000	800,880	800,880	800,880	800,880	800,880
12	Lost Revenue/ F.C. (ARPA)	*One Time*	3,000,000	-	-	-	-	-
12	Misc. - Other	*5.00%*	102,674	103,674	22,050	23,153	24,310	25,526
13	**Revenues**	***Sum of Line 1 - 12***	**11,192,849**	**8,395,134**	**8,467,210**	**8,625,381**	**8,787,054**	**8,952,311**
14	Salaries & Wages	*Per CBA*	449,621	481,416	515,459	551,910	590,938	632,727
15	plus General Fund indirect	*3.00%*	638,292	657,441	677,164	697,479	718,403	739,955
16	Health/Dental Insurance	*7.00%*	341,360	365,255	390,823	418,181	447,453	478,775
17	Medicare Tax (1.45% of wages)	*calculated*	6,520	6,981	7,474	8,003	8,569	9,175
18	Pension Assessments	*4.50%*	333,384	348,387	364,064	380,447	397,567	415,457
19	Debt Service (*Existing Debt*)	*fixed debt schedules*	4,920,982	4,566,969	4,589,269	4,457,056	4,468,434	5,703,369
20	Debt Service (Garage Repair Loan)	*$7.5 million/ 30 yrs. @ 3.5%*	-	27,420	416,242	416,242	416,242	410,113
21	Debt Service (Kiosk Purchase)	*$2 million/ 15 yrs. @ 2.25%*	7,500	161,431	156,569	158,925	161,169	161,169
22	Utility Accounts	*5.00%*	327,181	343,540	360,717	378,753	397,691	417,575
23	All Other Expenses	*2.00%*	3,429,963	3,498,562	3,568,534	3,639,904	3,712,702	3,786,957
24	plus General Fund indirect	*3.00%*	153,301	157,900	162,637	167,517	172,542	177,718
25	**Appropriations**	***Sum of Line 14 - 24***	**10,608,104**	**10,615,301**	**11,208,952**	**11,274,416**	**11,491,710**	**12,932,989**
26	**Surplus/(Deficit)**	***Line 13 - Line 25***	**584,745**	**(2,220,167)**	**(2,741,743)**	**(2,649,035)**	**(2,704,657)**	**(3,980,678)**
27	Beginning Fund Balance	*Certified Retained Earnings 7/1/21*	935,203	1,519,948	(700,220)	(3,441,962)	(6,090,997)	(8,795,654)
28	Operations	*from Line 26*	584,745	(2,220,167)	(2,741,743)	(2,649,035)	(2,704,657)	(3,980,678)
29	**Ending Fund Balance**	***Line 27 + 28***	**1,519,948**	**(700,220)**	**(3,441,962)**	**(6,090,997)**	**(8,795,654)**	**(12,776,332)**

[21] The Lowell Code of Ordinances calls for an annual CPI adjustment to garage pass card fees (Chapter 266)

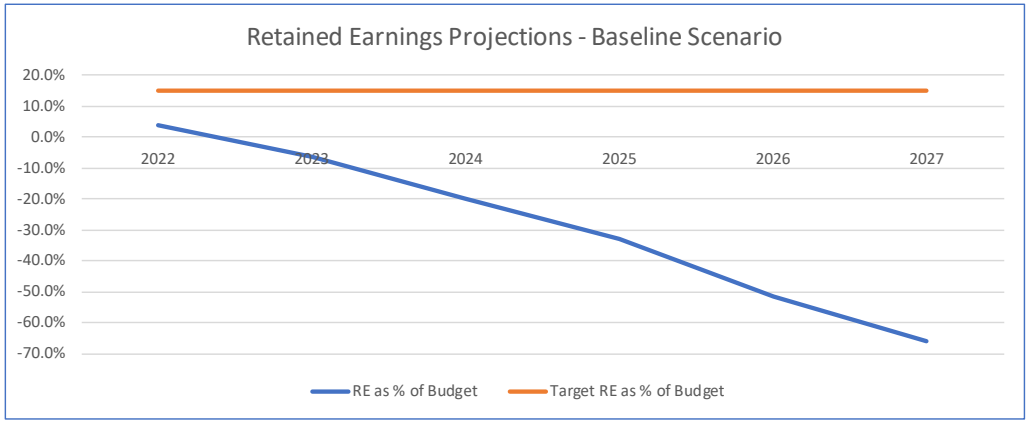
(This page intentionally blank)

WASTEWATER ENTERPRISE FUND FORECAST ASSUMPTIONS[22]

The following analysis projects the Wastewater Enterprise Fund retained earnings balance if no rate increase is approved over the forecast period (FY2022 – FY2027). The blue line tracks the fund balance as a percentage of the budget. A target retained earnings balance is 15% of the operating budget. This "baseline" or "do nothing" analysis demonstrates how the retained earnings will quickly diminish over time due to rising operational and debt service costs for the sewer utility operation.

Target Retained Earnings as % of Budget:	15.0%

Baseline	2022 PROJECTED	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED
Surplus/Deficit	$(3,684,074)	$(3,136,311)	$ (3,072,848)	$ (3,897,295)	$ (4,295,912)	$ (6,010,755)
Projected Retained Earnings	$ 1,171,933	$(1,900,915)	$ (5,798,210)	$ (10,094,122)	$ (16,104,877)	$ (22,115,632)
RE as % of Budget	4.1%	-6.5%	-19.7%	-33.0%	-51.3%	-65.9%
Target RE as % of Budget	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%

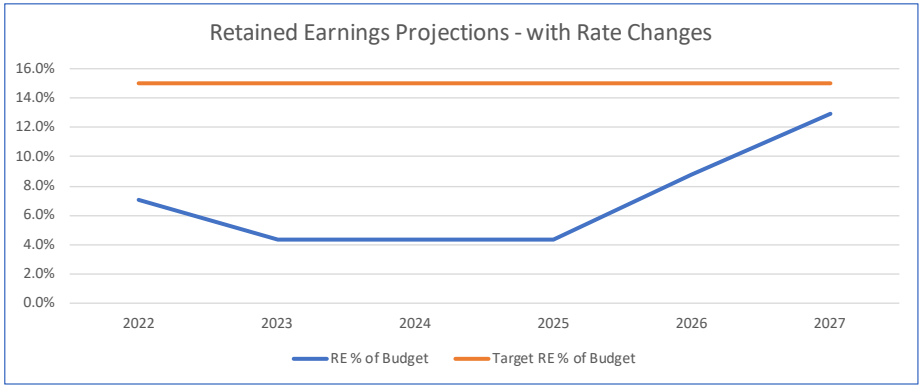


[22] Forecast assumes a target RE of 15% as a best practice

WASTEWATER ENTERPRISE FUND FORECAST – PRELIMINARY ANALYSIS[23]

Rate Increases:	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	5.0%	8.0%	8.0%	8.0%	8.0%

Rate Impact	2022 PROJECTED	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED
Surplus/Deficit	$(3,684,074)	$(2,289,702)	$ (748,935)	$ 55,107	$ 1,415,256	$ 1,599,882
Projected Retained Earnings	$ 2,018,542	$ 1,269,607	$ 1,269,607	$ 1,324,714	$ 2,739,970	$ 4,339,852
RE % of Budget	7.1%	4.4%	4.3%	4.3%	8.7%	12.9%
Target RE % of Budget	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%



		Current Bill	New Bills				
User Impact (per Bill)	Usage	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Low-End Res. User (5/8" mtr)	4	$ 67.83	$ 71.22	$ 76.92	$ 83.07	$ 89.72	$ 96.90
Low-End Res. User (5/8" mtr)	18	$ 87.21	$ 91.57	$ 98.90	$ 106.81	$ 115.35	$ 124.58
Tier 2 Res. User (5/8" mtr)	30	$ 145.35	$ 152.62	$ 164.83	$ 178.01	$ 192.25	$ 207.63
Average Res. User (5/8" mtr)	21	$ 101.75	$ 106.83	$ 115.38	$ 124.61	$ 134.58	$ 145.34
Tier 3 Res. User (5/8" mtr)	72	$ 354.78	$ 372.52	$ 402.32	$ 434.51	$ 469.27	$ 506.81
High-End Res. User (5/8" mtr)	141	$ 711.00	$ 746.54	$ 806.27	$ 870.77	$ 940.43	$ 1,015.67
Low-End Non-Res. User (5/8")	1	$ 67.83	$ 71.22	$ 76.92	$ 83.07	$ 89.72	$ 96.90
Low-End Non-Res. User (5/8")	20	$ 96.90	$ 101.75	$ 109.88	$ 118.68	$ 128.17	$ 138.42
Tier 2 Non-Res. User (1")	32	$ 155.04	$ 162.79	$ 175.82	$ 189.88	$ 205.07	$ 221.48
Average Non-Res. User (1")	91	$ 451.97	$ 474.56	$ 512.53	$ 553.53	$ 597.81	$ 645.64
High-End Non-Res. User (5/8")	1,123	$ 5,941.38	$ 6,238.45	$ 6,737.52	$ 7,276.53	$ 7,858.65	$ 8,487.34
High-End Non-Res. User (6")	10,912	$ 58,410.42	$ 61,330.94	$ 66,237.42	$ 71,536.41	$ 77,259.32	$ 83,440.07
Elderly User (5/8")	13	$ 62.99	$ 66.13	$ 71.42	$ 77.14	$ 83.31	$ 89.97
Elderly User (1")	33	$ 159.89	$ 167.88	$ 181.31	$ 195.81	$ 211.48	$ 228.40
Elderly User (5/8")	14	$ 67.83	$ 71.22	$ 76.92	$ 83.07	$ 89.72	$ 96.90
Elderly User (1")	64	$ 313.86	$ 329.55	$ 355.92	$ 384.39	$ 415.14	$ 448.35

[23] The percentages included in the forecast are for discussion purposes only; RE projection based on local rate increase every year.

WASTEWATER ENTERPRISE FUND FIVE YEAR FORECAST - BASELINE[24]

Description	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED
Revenues and Other Sources					
Usage Charges	$16,932,188	$ 16,932,188	$ 16,932,188	$ 16,932,188	$ 16,932,188
Liens	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000
Septage	$ 2,100,000	$ 2,200,000	$ 2,300,000	$ 2,400,000	$ 2,500,000
Junk/Scrap Metal	$ -	$ -	$ -	$ -	$ -
Laboratory Analysis	$ 19,000	$ 19,000	$ 19,000	$ 19,000	$ 19,000
Tewksbury Assessment	$ 1,575,000	$ 1,653,750	$ 1,736,438	$ 1,823,259	$ 1,914,422
Chelmsford Assessment	$ 1,995,000	$ 2,094,750	$ 2,199,488	$ 2,309,462	$ 2,424,935
Dracut/Tyngsborough Assessment	$ 2,007,600	$ 2,107,980	$ 2,213,379	$ 2,324,048	$ 2,440,250
Miscellaneous Revenue (all other revenues)	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Sub Total	**$25,928,788**	**$ 26,307,668**	**$ 26,700,492**	**$ 27,107,957**	**$ 27,530,796**
Retained Earnings	$ -	$ -	$ -	$ -	$ -
Total Revenues and Other Sources	**$25,928,788**	**$ 26,307,668**	**$ 26,700,492**	**$ 27,107,957**	**$ 27,530,796**
Expenditures and Other Uses					
Salaries and Wages	$ 3,647,082	$ 3,756,494	$ 3,869,189	$ 3,985,265	$ 4,104,822
Ordinary Expenses	$10,639,367	$ 10,852,154	$ 11,069,197	$ 11,290,581	$ 11,516,393
Existing Long Term Debt Service	$ 8,587,033	$ 8,173,718	$ 8,089,879	$ 7,701,123	$ 7,614,636
New Long Term Debt Service	$ -	$ 7,688	$ 758,199	$ 1,726,627	$ 3,391,707
Short Term Debt (Related to New Debt Service)	$ 66,716	$ 281,813	$ 313,414	$ 7,428	$ 20,362
Sub Total	**$22,940,197**	**$ 23,071,867**	**$ 24,099,878**	**$ 24,711,024**	**$ 26,647,920**
Indirect Costs	$ 6,124,902	$ 6,308,649	$ 6,497,909	$ 6,692,846	$ 6,893,631
Transfers/Adjustments	$ -	$ -	$ -	$ -	$ -
Total Expenditures and Other Uses	**$29,065,099**	**$ 29,380,516**	**$ 30,597,787**	**$ 31,403,870**	**$ 33,541,551**
Excess (Deficiency) of Revenues and Available Funds > Expenditures and Other Uses	**$ (3,136,311)**	**$ (3,072,848)**	**$ (3,897,295)**	**$ (4,295,912)**	**$ (6,010,755)**

[24] Projected Enterprise Fund forecast assuming no rate increase.

(BASELINE, CONTINUED)

Description	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED
Excess (Deficiency) of Revenues and Available Funds > Expenditures and Other Uses	**$ (3,136,311)**	**$ (3,072,848)**	**$ (3,897,295)**	**$ (4,295,912)**	**$ (6,010,755)**
Retained Earnings Summary					
Certified Retained Earnings as of July 1, 2021					
Available Retained Earnings Start of FY	$ 1,171,933	$ (1,900,915)	$ (5,798,210)	$ (10,094,122)	$ (16,104,877)
Additional Funds since Certification	$ -	$ -	$ -	$ -	$ -
Appropriations since Certification	$ -	$ -	$ -	$ -	$ -
Close out Prior Year Reserves	$ 3,136,311	$ 3,072,848	$ 3,897,295	$ 4,295,912	$ 6,010,755
Create Following Year's Reserves	$ (3,072,848)	$ (3,897,295)	$ (4,295,912)	$ (6,010,755)	$ (6,010,755)
Current Year Surplus/(Deficit)	$ (3,136,311)	$ (3,072,848)	$ (3,897,295)	$ (4,295,912)	$ (6,010,755)
Projected Retained Earnings Balance	**$ (1,900,915)**	**$ (5,798,210)**	**$ (10,094,122)**	**$ (16,104,877)**	**$ (22,115,632)**
Projected Retained Earnings Balance as % of Bu	-6.5%	-19.7%	-33.0%	-51.3%	-65.9%

WASTEWATER ENTERPRISE FUND FIVE YEAR FORECAST – RATE INCREASE CONSIDERATIONS

Description	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED
Revenues and Other Sources	5.00%	8.00%	8.00%	8.00%	8.00%
Usage Charges	$17,778,798	$ 19,201,101	$ 20,737,189	$ 22,396,165	$ 24,187,858
Liens	$ 1,100,000	$ 1,155,000	$ 1,247,400	$ 1,347,192	$ 1,454,967
Septage	$ 2,100,000	$ 2,200,000	$ 2,300,000	$ 2,400,000	$ 2,500,000
Junk/Scrap Metal	$ -	$ -	$ -	$ -	$ -
Laboratory Analysis	$ 19,000	$ 19,000	$ 19,000	$ 19,000	$ 19,000
Tewksbury Assessment	$ 1,575,000	$ 1,653,750	$ 1,736,438	$ 1,823,259	$ 1,914,422
Chelmsford Assessment	$ 1,995,000	$ 2,094,750	$ 2,199,488	$ 2,309,462	$ 2,424,935
Dracut/Tyngsborough Assessment	$ 2,007,600	$ 2,107,980	$ 2,213,379	$ 2,324,048	$ 2,440,250
Miscellaneous Revenue (all other revenues)	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Sub Total	**$26,775,398**	**$ 28,631,581**	**$ 30,652,893**	**$ 32,819,126**	**$ 35,141,433**
Retained Earnings	$ -	$ -	$ -	$ -	$ -
Total Revenues and Other Sources	**$26,775,398**	**$ 28,631,581**	**$ 30,652,893**	**$ 32,819,126**	**$ 35,141,433**
Expenditures and Other Uses					
Salaries and Wages	$ 3,647,082	$ 3,756,494	$ 3,869,189	$ 3,985,265	$ 4,104,822
Ordinary Expenses	$10,639,367	$ 10,852,154	$ 11,069,197	$ 11,290,581	$ 11,516,393
Existing Long Term Debt Service	$ 8,587,033	$ 8,173,718	$ 8,089,879	$ 7,701,123	$ 7,614,636
New Long Term Debt Service	$ -	$ 7,688	$ 758,199	$ 1,726,627	$ 3,391,707
Short Term Debt (Related to New Debt Service)	$ 66,716	$ 281,813	$ 313,414	$ 7,428	$ 20,362
Sub Total	**$22,940,197**	**$ 23,071,867**	**$ 24,099,878**	**$ 24,711,024**	**$ 26,647,920**
Indirect Costs	$ 6,124,902	$ 6,308,649	$ 6,497,909	$ 6,692,846	$ 6,893,631
Transfers/Adjustments	$ -	$ -	$ -	$ -	$ -
Total Expenditures and Other Uses	**$29,065,099**	**$ 29,380,516**	**$ 30,597,787**	**$ 31,403,870**	**$ 33,541,551**
Excess (Deficiency) of Revenues and Available Funds > Expenditures and Other Uses	**$ (2,289,702)**	**$ (748,935)**	**$ 55,107**	**$ 1,415,256**	**$ 1,599,882**

(RATE INCREASE CONSIDERATIONS CONTINUED)

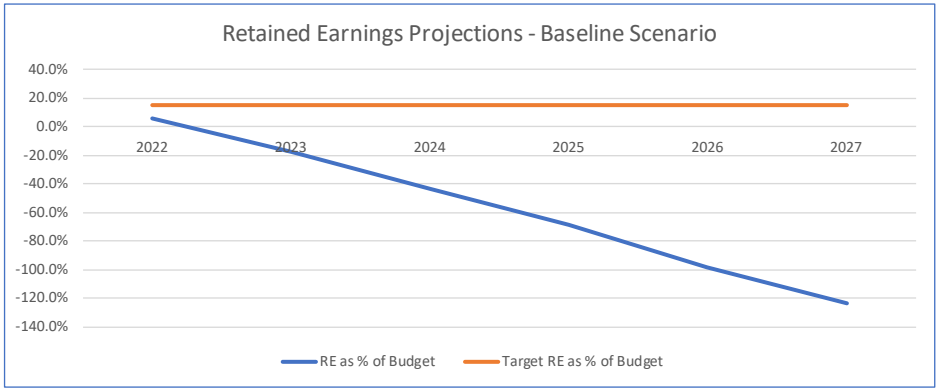
Description	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED
Excess (Deficiency) of Revenues and					
Available Funds > Expenditures and Other Uses	**$ (2,289,702)**	**$ (748,935)**	**$ 55,107**	**$ 1,415,256**	**$ 1,599,882**
Retained Earnings Summary					
Certified Retained Earnings as of July 1, 2021					
Available Retained Earnings Start of FY	$ 2,018,542	$ 1,269,607	$ 1,269,607	$ 1,324,714	$ 2,739,970
Additional Funds since Certification	$ -	$ -	$ -	$ -	$ -
Appropriations since Certification	$ -	$ -	$ -	$ -	$ -
Close out Prior Year Reserves	$ 2,289,702	$ 748,935	$ -	$ -	$ -
Create Following Year's Reserves	$ (748,935)	$ -	$ -	$ -	$ -
Current Year Surplus/(Deficit)	$ (2,289,702)	$ (748,935)	$ 55,107	$ 1,415,256	$ 1,599,882
Projected Retained Earnings Balance	**$ 1,269,607**	**$ 1,269,607**	**$ 1,324,714**	**$ 2,739,970**	**$ 4,339,852**
Projected Retained Earnings Balance as % of Bu	4.4%	4.3%	4.3%	8.7%	12.9%

WATER ENTERPRISE FUND FORECAST - BASELINE[25]

The following analysis projects the Water Enterprise Fund retained earnings balance if no rate increase is approved over the forecast period (FY2022 – FY2027). The blue line tracks the fund balance as a percentage of the budget. A target retained earnings balance is 15% of the operating budget. This "baseline" or "do nothing" analysis demonstrates how the retained earnings will quickly diminish over time due to rising operational and debt service costs for the sewer utility operation.

Target Retained Earnings as % of Budget:	15.0%

Baseline	2022 PROJECTED	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED
Surplus/Deficit	$(2,908,672)	$(2,910,982)	$ (3,510,453)	$ (4,275,091)	$ (4,541,979)	$ (5,256,044)
Projected Retained Earnings	$ 905,443	$(2,605,010)	$ (6,880,101)	$(11,422,080)	$(16,678,124)	$(21,934,168)
RE as % of Budget	5.8%	-16.9%	-43.0%	-68.1%	-97.9%	-123.6%
Target RE as % of Budget	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%

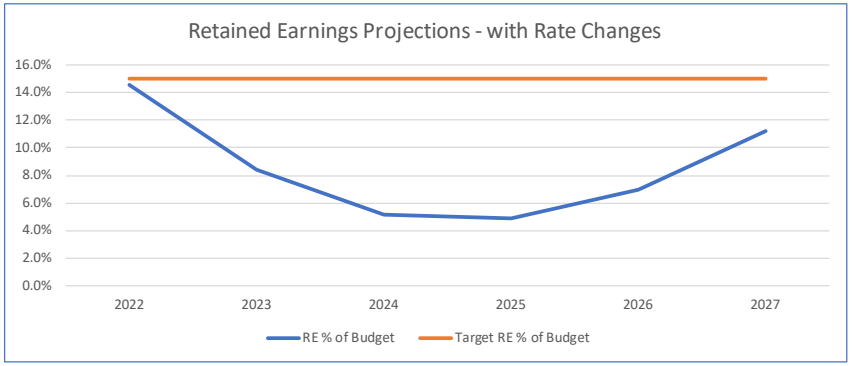


[25] Forecast assumes a target RE of 15% as a best practice.

WATER ENTERPRISE FUND FORECAST – PRELIMINARY ANALYSIS[26]

Rate Changes:	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	12.4%	9.0%	9.0%	7.0%	7.0%

Rate Impact	2022 PROJECTED	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED
Surplus/Deficit	$(2,908,672)	$(1,556,508)	$ (970,903)	$ (465,768)	$ 359,656	$ 798,538
Projected Retained Earnings	$ 2,259,917	$ 1,289,014	$ 823,246	$ 823,246	$1,182,902	$1,981,440
RE % of Budget	14.6%	8.4%	5.1%	4.9%	6.9%	11.2%
Target RE % of Budget	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%



		Current Bill	New Bills				
User Impact (per Bill)	Usage	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Low-End Res. User (5/8" mtr)	4	$ 29.93	$ 33.64	$ 36.67	$ 39.97	$ 42.77	$ 45.76
Low-End Res. User (5/8" mtr)	18	$ 38.69	$ 43.49	$ 47.41	$ 51.67	$ 55.29	$ 59.16
Tier 2 Res. User (5/8" mtr)	30	$ 64.99	$ 73.04	$ 79.62	$ 86.78	$ 92.86	$ 99.36
Average Res. User (5/8" mtr)	21	$ 45.27	$ 50.88	$ 55.46	$ 60.45	$ 64.68	$ 69.21
Tier 3 Res. User (5/8" mtr)	72	$ 165.74	$ 186.29	$ 203.06	$ 221.34	$ 236.83	$ 253.41
High-End Res. User (5/8" mtr)	141	$ 346.00	$ 388.90	$ 423.90	$ 462.05	$ 494.39	$ 529.00
Low-End Non-Res. User (5/8")	1	$ 29.93	$ 33.64	$ 36.67	$ 39.97	$ 42.77	$ 45.76
Low-End Non-Res. User (5/8")	20	$ 43.08	$ 48.42	$ 52.77	$ 57.52	$ 61.55	$ 65.86
Tier 2 Non-Res. User (1")	32	$ 69.37	$ 77.97	$ 84.99	$ 92.64	$ 99.12	$ 106.06
Average Non-Res. User (1")	91	$ 214.91	$ 241.56	$ 263.30	$ 287.00	$ 307.09	$ 328.59
High-End Non-Res. User (5/8")	1,123	$ 3,575.46	$ 4,018.81	$ 4,380.51	$ 4,774.75	$ 5,108.98	$ 5,466.61
High-End Non-Res. User (6")	10,912	$ 39,305.31	$44,179.16	$48,155.29	$52,489.26	$56,163.51	$60,094.96
Elderly User (5/8")	13	$ 14.25	$ 16.01	$ 17.46	$ 19.03	$ 20.36	$ 21.78
Elderly User (1")	33	$ 36.17	$ 40.65	$ 44.31	$ 48.30	$ 51.68	$ 55.30
Elderly User (5/8")	14	$ 15.34	$ 17.25	$ 18.80	$ 20.49	$ 21.93	$ 23.46
Elderly User (1")	64	$ 85.47	$ 96.07	$ 104.72	$ 114.14	$ 122.13	$ 130.68
Low-End Irr. User (5/8")	9	$ 19.72	$ 22.16	$ 24.16	$ 26.33	$ 28.18	$ 30.15
Low-End Irr. User (5/8")	16	$ 35.06	$ 39.40	$ 42.95	$ 46.81	$ 50.09	$ 53.60
High-End Irr. User (1")	260	$ 661.93	$ 744.01	$ 810.97	$ 883.96	$ 945.83	$ 1,012.04
High-End Irr. User (4")	483	$ 1,256.89	$ 1,412.75	$ 1,539.90	$ 1,678.49	$ 1,795.98	$ 1,921.70

[26] The percentages included in the forecast are for discussion purposes only; RE projection based on local rate increase every year.

WATER ENTERPRISE FUND FIVE YEAR FORECAST – BASELINE[27]

Description	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED
Revenues and Other Sources					
Usage Charges	$ 10,923,170	$ 10,923,170	$ 10,923,170	$ 10,923,170	$ 10,923,170
Liens	$ 645,874	$ 645,874	$ 645,874	$ 645,874	$ 645,874
Fire Service Charges	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000
Backflow Testing Charges	$ 143,000	$ 143,000	$ 143,000	$ 143,000	$ 143,000
Junk/Scrap Metal	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Permit Fees	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000
Bulk Sales	$ -	$ -	$ -	$ -	$ -
Solar Renewable Energy	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Miscellaneous Revenue	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Sub Total	**$ 12,494,044**	**$ 12,494,044**	**$ 12,494,044**	**$ 12,494,044**	**$ 12,494,044**
Retained Earnings	$ -	$ -	$ -	$ -	$ -
Total Revenues and Other Sources	**$ 12,494,044**	**$ 12,494,044**	**$ 12,494,044**	**$ 12,494,044**	**$ 12,494,044**
Expenditures and Other Uses					
Salaries and Wages	$ 2,807,516	$ 2,891,741	$ 2,978,494	$ 3,067,849	$ 3,159,884
Ordinary Expenses	$ 4,459,531	$ 4,548,722	$ 4,639,696	$ 4,732,490	$ 4,827,140
Existing Long Term Debt Service	$ 4,017,458	$ 3,897,841	$ 3,869,674	$ 3,470,345	$ 3,151,467
New Long Term Debt Service	$ -	$ 332,741	$ 798,143	$ 1,200,259	$ 1,899,017
Short Term Debt (Related to New Debt Service)	$ -	$ 89,316	$ 111,668	$ 62,477	$ 74,897
Sub Total	**$ 11,284,505**	**$ 11,760,360**	**$ 12,397,675**	**$ 12,533,418**	**$ 13,112,405**
Indirect Costs	$ 4,120,521	$ 4,244,137	$ 4,371,461	$ 4,502,605	$ 4,637,683
Transfers/Adjustments	$ -	$ -	$ -	$ -	$ -
Total Expenditures and Other Uses	**$ 15,405,026**	**$ 16,004,497**	**$ 16,769,135**	**$ 17,036,023**	**$ 17,750,088**
Excess (Deficiency) of Revenues and Available Funds > Expenditures and Other Uses	**$ (2,910,982)**	**$ (3,510,453)**	**$ (4,275,091)**	**$ (4,541,979)**	**$ (5,256,044)**

[27] Projected Enterprise Fund forecast assuming no rate increase.

(BASELINE, CONTINUED)

Description	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED
Excess (Deficiency) of Revenues and Available Funds > Expenditures and Other Uses	**$ (2,910,982)**	**$ (3,510,453)**	**$ (4,275,091)**	**$ (4,541,979)**	**$ (5,256,044)**
Retained Earnings Summary					
Certified Retained Earnings as of July 1, 2021					
Available Retained Earnings Start of FY	$ 905,443	$ (2,605,010)	$ (6,880,101)	$ (11,422,080)	$ (16,678,124)
Additional Funds since Certification	$ -	$ -	$ -	$ -	$ -
Appropriations since Certification	$ -	$ -	$ -	$ -	$ -
Close out Prior Year Reserves	$ 2,910,982	$ 3,510,453	$ 4,275,091	$ 4,541,979	$ 5,256,044
Create Following Year's Reserves	$ (3,510,453)	$ (4,275,091)	$ (4,541,979)	$ (5,256,044)	$ (5,256,044)
Current Year Surplus/(Deficit)	$ (2,910,982)	$ (3,510,453)	$ (4,275,091)	$ (4,541,979)	$ (5,256,044)
Projected Retained Earnings Balance	**$ (2,605,010)**	**$ (6,880,101)**	**$ (11,422,080)**	**$ (16,678,124)**	**$ (21,934,168)**
Projected Retained Earnings Balance as % of Bu	-16.9%	-43.0%	-68.1%	-97.9%	-123.6%

WATER ENTERPRISE FUND FIVE YEAR FORECAST – RATE INCREASE CONSIDERATIONS

Description	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED
Revenues and Other Sources	12.40%	9.00%	9.00%	7.00%	7.00%
Usage Charges	$12,277,643	$13,382,631	$14,587,068	$15,608,163	$16,700,734
Liens	$ 645,874	$ 725,962	$ 791,299	$ 862,516	$ 922,892
Fire Service Charges	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000
Backflow Testing Charges	$ 143,000	$ 143,000	$ 143,000	$ 143,000	$ 143,000
Junk/Scrap Metal	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Permit Fees	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000
Bulk Sales	$ -	$ -	$ -	$ -	$ -
Solar Renewable Energy	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Miscellaneous Revenue	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Sub Total	**$13,848,517**	**$15,033,594**	**$16,303,367**	**$17,395,679**	**$18,548,626**
Retained Earnings	$ -	$ -	$ -	$ -	$ -
Total Revenues and Other Sources	**$13,848,517**	**$15,033,594**	**$16,303,367**	**$17,395,679**	**$18,548,626**
Expenditures and Other Uses					
Salaries and Wages	$ 2,807,516	$ 2,891,741	$ 2,978,494	$ 3,067,849	$ 3,159,884
Ordinary Expenses	$ 4,459,531	$ 4,548,722	$ 4,639,696	$ 4,732,490	$ 4,827,140
Existing Long Term Debt Service	$ 4,017,458	$ 3,897,841	$ 3,869,674	$ 3,470,345	$ 3,151,467
New Long Term Debt Service	$ -	$ 332,741	$ 798,143	$ 1,200,259	$ 1,899,017
Short Term Debt (Related to New Debt Service)	$ -	$ 89,316	$ 111,668	$ 62,477	$ 74,897
Sub Total	**$11,284,505**	**$11,760,360**	**$12,397,675**	**$12,533,418**	**$13,112,405**
Indirect Costs	$ 4,120,521	$ 4,244,137	$ 4,371,461	$ 4,502,605	$ 4,637,683
Transfers/Adjustments	$ -	$ -	$ -	$ -	$ -
Total Expenditures and Other Uses	**$15,405,026**	**$16,004,497**	**$16,769,135**	**$17,036,023**	**$17,750,088**
Excess (Deficiency) of Revenues and Available Funds > Expenditures and Other Uses	**$ (1,556,508)**	**$ (970,903)**	**$ (465,768)**	**$ 359,656**	**$ 798,538**

(RATE INCREASE CONSIDERATIONS CONTINUED)

Description	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED
Retained Earnings Summary					
Certified Retained Earnings as of July 1, 2021					
Available Retained Earnings Start of FY	$ 2,259,917	$ 1,289,014	$ 823,246	$ 823,246	$ 1,182,902
Additional Funds since Certification	$ -	$ -	$ -	$ -	$ -
Appropriations since Certification	$ -	$ -	$ -	$ -	$ -
Close out Prior Year Reserves	$ 1,556,508	$ 970,903	$ 465,768	$ -	$ -
Create Following Year's Reserves	$ (970,903)	$ (465,768)	$ -	$ -	$ -
Current Year Surplus/(Deficit)	$ (1,556,508)	$ (970,903)	$ (465,768)	$ 359,656	$ 798,538
Projected Retained Earnings Balance	**$ 1,289,014**	**$ 823,246**	**$ 823,246**	**$ 1,182,902**	**$ 1,981,440**
Projected Retained Earnings Balance as % of Bu	8.4%	5.1%	4.9%	6.9%	11.2%

DISCUSSION OF PROPERTY TAXATION

PROPERTY TAXATION

Lowell relies less heavily upon the tax levy than many other Commonwealth communities as a revenue source. 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 2023 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 key priority areas. The City Manager has set the goals and expectation of his 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 limitations prescribed by law. The estimated receipts for each 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 City of Lowell's tax levy was determined for the following fiscal years.

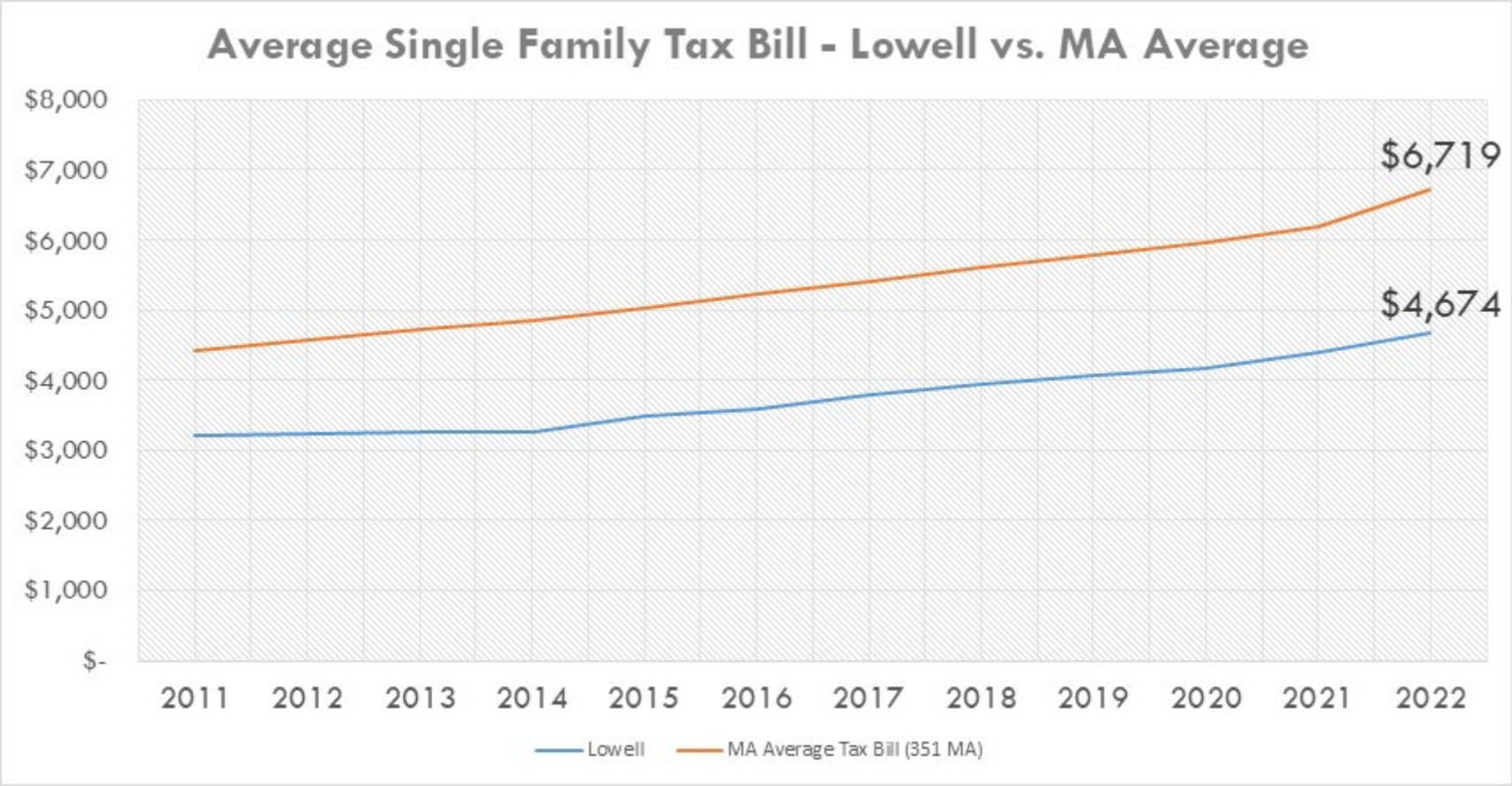
TAX LEVY COMPUTATION

	2018	2019	2020	2021	2022
Amounts to be raised:	$350,042,591	$363,742,397	$376,366,067	$399,109,869	$421,071,458
Appropriations[28]					
Other Local Expenditures[29]	391,230	250,142	777,403	1,874,470	1,064,024
State and County Assessments	24,703,156	26,755,700	29,061,793	30,478,667	34,839,738
Overlay Reserve	1,111,806	1,110,413	1,135,655	961,646	504,162
Gross Amounts to be Raised	376,248,783	391,858,652	407,340,917	432,424,652	457,479,382
Offsets:					
State Aid[30]	175,300,994	182,943,041	196,127,351	200,374,711	215,443,608
Local Receipts	65,674,489	68,705,804	70,847,169	76,519,970	79,630,673
Free Cash	-	-	84,118	2,151,258	3,656,222
Other Available Funds	6,765,349	6,423,999	1,950,637	8,445,317	5,182,588
Total Offsets	247,740,832	258,072,844	269,009,274	287,491,255	303,913,091
Tax Levy	128,507,951	133,785,808	$138,331,643	$144,933,397	$153,566,291

[28] 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.
[29] Primarily includes state aid offsets and snow and ice deficits.
[30] 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 $841 in 2002. Last fiscal year (FY22) the gap was $2,045. 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 Golden Administration, moving forward. The chart below displays the 10-year history of tax trends, both in Lowell and in the average Massachusetts municipality. The chart highlights the affordability of Lowell's single family home tax bill, as compared with other communities in the Commonwealth.



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.

(ASSESSED VALUATIONS CONTINUED)

Fiscal Year	Real Estate Valuation	Personal Property Valuation	Total Valuation	Tax Levy	Tax Levy Per Capita[31]
2022	10,268,027,561	405,735,094	10,673,762,655	153,566,291	1,442
2021	9,119,362,727	334,252,217	9,453,614,944	144,933,397	1,361
2020	8,728,067,121	315,256,353	9,043,323,474	138,331,643	1,299
2019	7,866,099,577	321,714,823	8,187,814,400	133,785,808	1,256
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[32]	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

The City of Lowell has seen a steady increase in the growth in the value of all property classes over the past few years, particularly in the personal property class. Improvements in the local and regional economy have increased Lowell's value as a valuable alternative for residential ownership. 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. **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. Because of Lowell's conservative tax policy, the city has accumulated 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 following page details the new growth in Lowell between FY2012-FY2021 attributable to taxable value from new construction and additions/ alterations to parcels in the residential property class.

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

[32] Reflects results of professional revaluations of all real and personal property of the City.

(ASSESSED VALUATIONS CONTINUED)

DOR Code	Municipality	Fiscal Year	Residential New Growth Value	Residential New Growth Applied to the Levy Limit	Total New Growth Value	Total New Growth Applied to Levy Limit	Res New Growth as a % of Total New Growth	Prior Year's Levy Limit	Total New Growth Applied to Limit as a % of PY Levy Limit
160	Lowell	2013	47,039,830	694,778	66,509,660	1,296,201	53.60	113,954,343	1.14
160	Lowell	2014	34,111,428	512,013	67,267,306	1,550,456	33.02	118,099,403	1.31
160	Lowell	2015	68,854,915	1,042,463	135,913,292	3,171,566	32.87	122,602,344	2.59
160	Lowell	2016	52,398,207	811,124	96,640,142	2,247,217	36.09	128,838,969	1.74
160	Lowell	2017	44,695,200	677,579	123,689,966	3,143,795	21.55	134,307,160	2.34
160	Lowell	2018	62,982,182	939,694	111,252,435	2,418,695	38.85	140,808,634	1.72
160	Lowell	2019	37,891,626	545,260	92,388,997	2,144,212	25.43	146,747,545	1.46
160	Lowell	2020	81,137,686	1,139,173	129,810,816	2,530,737	45.01	152,560,490	1.66
160	Lowell	2021	54,130,972	723,190	114,353,993	2,335,360	30.97	158,905,239	1.47
160	Lowell	2022	63,694,438	857,327	120,427,894	2,379,486	36.03	165,213,230	1.44

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 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.

(TAX LIMITATIONS CONTINUED)

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

Tax Levies and Tax Levy Limits (1)

	Fiscal year				
	2022	2021	2020	2019	2018
Primary Levy Limit (2)	$ 266,844,066	$ 236,340,374	$ 226,083,087	$ 204,695,360	$ 191,605,030
Prior Fiscal Year Levy Limit	165,213,230	158,905,239	152,560,490	146,747,545	140,808,634
2.5% Levy Growth	4,130,331	3,972,631	3,814,012	3,668,690	3,520,216
New Growth (3)	2,379,486	2,335,360	2,530,737	2,144,212	2,418,695
Overrides	-	-	-	-	-
Growth Levy Limit	171,723,047	165,213,230	158,905,239	152,560,447	146,747,545
Debt Exclusions	-	-	-	-	-
Capital Expenditure Exclusions	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Tax Levy Limit	171,723,047	165,213,230	158,905,239	152,560,447	146,747,545
Tax Levy	153,566,291	144,933,397	138,331,643	133,785,808	128,507,951
Unused Levy Capacity (4)	18,156,756	20,279,834	20,573,596	18,774,639	18,239,594
Unused Primary Levy Capacity (5)	$ 95,121,019	$ 71,127,144	$ 67,177,848	$ 52,134,913	$ 44,857,485

(1) Source: Massachusetts Department of Revenue.
(2) 2.5% of assessed valuation.
(3) Allowed increase for new valuations (or required reduction) – certified by the Department of Revenue.
(4) Tax Levy Limit less Tax Levy.
(5) Primary Levy Limit less Growth Levy Limit.

AUDITED FINANCIAL STATEMENTS

FISCAL YEAR 2021 AUDITED STATEMENTS

The City of Lowell's financial statements are annually audited for accuracy by an independent audit firm, Powers & Sullivan. Their audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. In their audit, Powers & Sullivan stated that the audit evidence obtained is sufficient and appropriate to provide a basis for our audit opinions. In their opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lowell, Massachusetts, as of June 30, 2021 (except for the Lowell Contributory Retirement System which is as of and for the year ended December 31, 2020), and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The difference between the 2021 original budget of $388.2 million and the final amended budget of $392.2 million amounted to a net increase of $4.0 million. During 2021, the Council approved transfers from free cash which included $3.3 million to the stabilization funds, $200,000 for the general fund budget for parks equipment and $200,000 to the OPEB trust fund. The Council also approved various supplemental appropriations 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 $1.8 million while expenditures came in $17.6 million lower than budgeted. The largest revenue surplus related to motor vehicle and other excise taxes of $1.9 million. Expenditures were significantly under budget due to the City issuing a hiring and spending freeze when the COVID-19 pandemic began, which continued into fiscal year 2021. The City did so to ensure the departments were able to handle the unforeseen events of the pandemic. Further, the City reported $8.0 million of lost revenue for calendar year 2020 which was eligible for ARPA funding. The $8.0 million of expenditures which are typically accounted for within the general fund budget, were funded by the ARPA grant and can be seen within the COVID 19 grants major fund. Most of the ARPA eligible expenditures related to the School Department which resulted in a higher than normal turn-back on the education line of $6.9 million.

Net position, as reported on the Basic Financial Statements, may serve over time as a useful indicator of a Lowell's financial position. The City's overall liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources by $559.3 million, at the close of 2021, an overall increase of $3.0 million from the prior year. The increase is primarily the result of positive results in the general fund of $20.4 million and $43.6 million of capital grants received, offset by the increase in the net other postemployment benefit (OPEB) liability and its associated deferred outflows/inflows of $53.1 million, and an increase in the net pension liability and its associated deferred outflows/inflows of $3.9 million.. Governmental net position decreased by $7.6 million. The decrease is attributable to the $57.2 million increase in the net OPEB liability and its associated deferred outflows/inflows of resources, the $9.1 million increase in the net pension liability and its associated deferred outflows/inflows, and the $2.5 million increase in the workers' compensation liability. These increases were partially offset by the $20.4 million positive results in the general fund and the $42.4 million of capital grants received.

(AUDITED STATEMENTS CONTINUED)

A significant portion of the City's governmental activities net position, $255.5 million, reflects its investment in capital assets less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources to repay debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the net position of $24.5 million represents resources that are subject to external restrictions on how they may be used. The deficit balance of unrestricted net position in the amount of $889.8 million is due to the recognition of the net pension liability of $260.2 million and the net OPEB liability of $859.4 million.

Included within the governmental activities noncurrent assets, unrelated to capital assets, are $1.2 million in future school construction reimbursement grants through the Massachusetts School Building Authority (MSBA). Governmental activity liabilities include $123.9 million in general obligation bonds; $16.4 million in liabilities for unused vacation, special leave, and enhanced longevity benefits; and $5.9 million in future workers' compensation benefits.

At the end of FY2021, the City is able to report positive balances in two out of three categories of net position. The governmental activities liabilities and deferred inflows of resources exceeded assets and deferred outflows by $610.0 million at the close of 2021. Please refer to the chart on the next page for details.

(AUDITED STATEMENTS CONTINUED)

	2021	2020 (as revised)
Assets:		
Current assets	$ 185,069,790	$ 133,869,014
Noncurrent assets (excluding capital)	1,168,455	2,336,915
Capital assets, non depreciable	101,442,351	67,302,525
Capital assets, net of accumulated depreciation	255,415,035	247,399,884
Total assets	**543,095,631**	**450,908,338**
Deferred outflows of resources	**200,950,119**	**163,290,183**
Liabilities:		
Current liabilities (excluding debt)	65,593,279	44,809,387
Noncurrent liabilities (excluding debt)	1,137,851,845	1,041,538,394
Current debt	9,621,495	8,912,182
Noncurrent debt	114,314,769	102,936,184
Total liabilities	**1,327,381,388**	**1,198,196,147**
Deferred inflows of resources	**26,492,297**	**18,183,250**
Net position:		
Net investment in capital assets	255,466,687	227,131,919
Restricted	24,462,992	27,810,434
Unrestricted	(889,757,614)	(857,123,229)
Total net position	$ **(609,827,935)**	$ **(602,180,876)**

(AUDITED STATEMENTS CONTINUED)

The key elements of governmental activities are as follows:

	2021	2020 (as revised)
Program Revenues:		
Charges for services	$ 18,279,922	$ 13,657,243
Operating grants and contributions	294,462,326	262,146,407
Capital grants and contributions	42,431,088	4,739,764
General Revenues:		
Real estate and personal property taxes, net of tax refunds payable	143,676,056	136,938,408
Tax and other liens	912,703	1,394,820
Motor vehicle and other excise taxes	9,998,448	10,408,436
Hotel/motel tax	48,093	261,846
Meals tax	1,171,773	1,220,378
Community preservation tax	755,168	712,186
Penalties and interest on taxes	1,511,353	1,092,118
Payments in lieu of taxes	467,544	546,357
Grants and contributions not restricted to specific programs	27,701,308	27,502,433
Unrestricted investment income	724,386	1,260,376
Gain on sale of assets	1,933,206	250,000
Miscellaneous	337,288	133,555
Total revenues	**544,410,662**	**462,264,327**
Expenses:		
General government	31,023,379	23,311,679
Public safety	103,765,394	93,925,005
Education	366,149,543	340,187,688
Public works	20,262,012	18,606,448
Human services	19,610,969	16,383,662
Culture and recreation	8,033,677	8,284,010
Legal settlement reserve	-	5,000,000
Interest	3,010,391	1,900,831
Total expenses	**551,855,365**	**507,599,323**
Excess (Deficiency) before transfers	**(7,444,703)**	**(45,334,996)**
Transfers	**(202,356)**	**20,000**
Change in net position	**(7,647,059)**	**(45,314,996)**
Net position, beginning of year, as revised	**(602,180,876)**	**(556,865,880)**
Net position, end of year	$ **(609,827,935)**	$ **(602,180,876)**

The $45.3 million decrease is attributable to the $43.2 million increase in the net OPEB liability and its associated deferred outflows/inflows of resources, a net increase in the net pension liability and its associated deferred outflows/inflows of $5 million, and funds reserved for legal settlements. These decreases were offset by the receipt of $4.7 million of capital grants and the timing between the receipt of grant funds and the actual expense of such funds.

FISCAL YEAR 2021 GOVERNMENTAL FUNDS BALANCE SHEET[33]

	General	COVID-19 Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 71,716,915	$ 20,932,697	$ 48,821,452	$ 141,471,064
Investments	-	-	3,149,241	3,149,241
Receivables, net of uncollectibles:				
Real estate and personal property taxes	3,111,135	-	-	3,111,135
Tax liens	2,061,652	-	-	2,061,652
Community preservation fund surtax	-	-	12,680	12,680
Motor vehicle and other excise taxes	3,047,775	-	-	3,047,775
User fees	601,902	-	-	601,902
Departmental and other	261,690	-	24,060	285,750
Intergovernmental	2,336,915	-	21,503,408	23,840,323
Loans	-	-	73,489	73,489
Tax foreclosures	5,222,395	-	-	5,222,395
Working capital deposit	237,700	-	-	237,700
TOTAL ASSETS	$ 88,598,079	$ 20,932,697	$ 73,584,330	$ 183,115,106
LIABILITIES				
Warrants payable	$ 2,832,811	$ 928,508	$ 8,428,902	$ 12,190,221
Accrued payroll	14,493,903	-	988,548	15,482,451
Payroll and other liabilities	7,033,408	-	69,715	7,103,123
Unearned revenue	-	19,948,629	-	19,948,629
TOTAL LIABILITIES	24,360,122	20,877,137	9,487,165	54,724,424
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	15,895,997	-	11,695,475	27,591,472
FUND BALANCES				
Nonspendable	237,700	-	1,874,954	2,112,654
Restricted	1,150	55,560	50,526,736	50,583,446
Committed	2,998,631	-	-	2,998,631
Assigned	9,303,351	-	-	9,303,351
Unassigned	35,801,128	-	-	35,801,128
TOTAL FUND BALANCES	48,341,960	55,560	52,401,690	100,799,210
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 88,598,079	$ 20,932,697	$ 73,584,330	$ 183,115,106

[33] Data from the City of Lowell's audited FY2021 Basic Financial Statements. See source documents for notes to the BFS.

FISCAL YEAR 2021 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES

	General	COVID-19 Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:				
Real estate and personal property taxes, net of tax refunds	$ 143,373,931	$ -	$ -	$ 143,373,931
Tax liens	631,113	-	-	631,113
Motor vehicle and other excise taxes	10,649,309	-	-	10,649,309
Hotel/motel tax	48,093	-	-	48,093
Meals tax	1,171,773	-	-	1,171,773
Charges for services	3,302,804	-	-	3,302,804
Penalties and interest on taxes	1,509,280	-	2,073	1,511,353
Payments in lieu of taxes	467,544	-	-	467,544
Fines and forfeitures	-	-	49,553	49,553
Intergovernmental - state aid	198,491,022	-	-	198,491,022
Intergovernmental - School Building Authority	1,192,791	-	-	1,192,791
Intergovernmental - Teachers Retirement	51,082,819	-	-	51,082,819
Intergovernmental - other	-	26,865,029	87,335,893	114,200,922
Departmental and other	8,339,823	-	8,580,669	16,920,492
Community preservation taxes	-	-	770,450	770,450
Contributions and donations	-	-	715,926	715,926
Investment income	570,263	-	154,123	724,386
TOTAL REVENUES	420,830,565	26,865,029	97,608,687	545,304,281
EXPENDITURES:				
Current:				
General government	11,194,467	8,969,485	307,211	20,471,163
Public safety	50,121,108	1,368,367	14,012,487	65,501,962
Education	163,690,563	13,867,343	57,411,376	234,969,282
Public works	12,576,603	1,283,661	20,017,243	33,877,507
Human services	3,944,763	851,141	13,911,598	18,707,502
Culture and recreation	3,424,079	119,218	848,632	4,391,929
Pension benefits	26,825,365	-	-	26,825,365
Pension benefits - Teachers Retirement	51,082,819	-	-	51,082,819
Employee benefits	38,910,513	420,358	-	39,330,871
State and county charges	29,818,234	-	-	29,818,234
Debt service:				
Principal	7,470,399	-	-	7,470,399
Interest	3,505,888	-	-	3,505,888
TOTAL EXPENDITURES	402,564,801	26,879,573	106,508,547	535,952,921
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	18,265,764	(14,544)	(8,899,860)	9,351,360
OTHER FINANCING SOURCES (USES):				
Issuance of bonds	-	-	15,012,488	15,012,488
Issuance of refunding bonds	2,134,600	-	-	2,134,600
Premium from issuance of bonds	-	-	5,883,915	5,883,915
Premium from issuance of refunding bonds	399,723	-	-	399,723
Payments to refunded bond escrow agent	(2,410,000)	-	-	(2,410,000)
Proceeds from the sale of assets	-	-	1,933,206	1,933,206
Transfers in	2,237,078	217,000	4,213	2,458,291
Transfers out	(217,000)	(202,456)	(2,241,191)	(2,660,647)
TOTAL OTHER FINANCING SOURCES (USES)	2,144,401	14,544	20,592,631	22,751,576
NET CHANGE IN FUND BALANCES	20,410,165	-	11,692,771	32,102,936
FUND BALANCES AT BEGINNING OF YEAR, AS REVISED	27,931,795	55,560	40,708,919	68,696,274
FUND BALANCES AT END OF YEAR	$ 48,341,960	$ 55,560	$ 52,401,690	$ 100,799,210

APPROVED BUDGET REVIEW

FY2022 BUDGET REVIEW

Mayor John J. Leahy and the Members of the Lowell City Council unanimously approved the City Manager's proposed FY2022 general fund operating budget of $464.2 million on June 8, 2021, after a public hearing in the City Council Chambers at Lowell City Hall. The budget was adopted on roll call, unanimously and approved by City Manager Eileen M. Donoghue on June 9, 2021.

The total increase in general fund appropriations, as compared to the fiscal year 2021 tax rate recapitulation, was $18.06 million, not including state assessments. Notable drivers of increased expenditures, on the City-side, were fixed costs such as a $1.36 million increase in the pension assessment from PERAC, an $891,000 increase in the budget for costs associated with solid waste/ recycling collection and disposal, and a $580,000 increase in the budget for employee health insurance. The FY2022 appropriation order included a $1.1 million provision for abatements and exemptions (i.e. overlay) and $200,000 to fund the final amortization of the COVID-19 deficit, pursuant to special legislation passed by the General Court to allow communities to deficit spend in FY2020. There was a net increase of $4.07 million in state assessment over the FY2021 revised budget. The increase included a $4.3 million increase to the assessments from the Commonwealth for charter schools in Lowell. Other assessments, such as for school choice and special education, were decreased over the prior fiscal year by the Commonwealth.

The FY2022 budget included a $12.4 million increase in education spending, including both the Lowell Public School District and the assessment from the Greater Lowell Regional Technical High School. Of the total $194.3 million appropriated by the City Council to the Lowell Public Schools, 91.9%, is from the Commonwealth's Chapter 70 education aid and the balance of $15.7 million is funded through the tax levy in direct cash support. To balance the 2021 budget, the City Manager asked all City department heads to reduce their approved budgets by 7.5%, in order to avoid layoffs and continue providing level servicing to residents. Compliance with the austerity measure was mandatory and incorporated into the budget approved by the City Council. No positions were laid off in the FY2022 budget.

In addition to the FY2022 budget for the general fund, the City Council approved the City Manager's budgets for City's three enterprise funds for Water, Sewer, and Parking in the amounts of $10.7 million, $21.4 million, and $9.2 million, respectively. In FY2022, the amount budgeted to reimburse the general fund for administrative overhead in all of the enterprise funds was $13.5 million.

Aside from the major challenges found in FY2022, the City Administration was able to make several investments in key priority areas in the budget. Highlights and initiatives include the funding of an HR audit and funding for a new position of Diversity Officer to advance certain diversity, equity, and inclusion ("DEI") priorities of the City Council. The FY2022 budget also included a funding plan in the Lowell Fire Department for a grant writer position to assist the Department in pursing capital and operational grant opportunities, as well as an increase to the account for overtime to accommodate a strategy of reducing so-called "brownouts" or fire company closures, in an effort to keep all fire stations open to the maximum extent possible to expand public safety in Lowell. Finally, as the COVID-19 pandemic subsided, albeit temporarily, in the summer of FY2022, the City Administration allocated additional funding to the Recreation Department to bring back summer programming at maximum capacity to restore a sense of normalcy and provide for a fun summer for all youth of the City.

(FY2022 BUDGET REVIEW CONTINUED)

Several targeted capital investments were incorporated by the City Manager into the FY2022 operating budget to support the priorities of the City Council, such as public safety and economic development. Concurrent with the FY2022 operating budget, the City Council unanimously approved the City Manager's proposed update to the City's comprehensive five-year capital improvement plan ("CIP") and a loan order in the amount of $13,745,294 was approved to finance strategic investments in the general fund. The loan order included funding for the Citywide paving program, infrastructure projects for the various bridges across the city, public safety equipment and building improvements, and ADA improvements, among other projects.

Management continued to make strides in improving internal controls and strengthening the overall financial management of the City in FY2021 and into the FY2022 operating year, despite the significant operational and financial challenges presented by COVID-19. Because of the fiscal pressures on the budget, the City Manager continued the existing financial controls on overtime and expenditures, as well as continued the existing "hiring freeze". The City was allocated $9.8 million in CARES Act funding to assist with addressing the pandemic, as well as pursued available reimbursements through FEMA.

In a report issued by Standard & Poor's related to a $38.9 million, 29-year general obligation state qualified bond issue in September of 2021, the ratings agency commented on Lowell's "very strong management", "Very strong liquidity", and "Strong institutional framework score". In the report, S&P wrote that they "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. Officials are conservative with revenue and expenditure assumptions, and they consider historical trends when developing the budget. They have the flexibility to amend the budget as needed, and management monitors performance regularly and makes monthly reports on budget-to-actual results to the City Council. It performs formal financial forecasting and maintains a five-year capital improvement plan it updates annually. Management also maintains a formal reserve policy that requires reserves, including free cash and stabilization funds, but excludes the commonwealth-mandated Chapter 17 special stabilization fund, to remain at 5%-10% of general operating revenue. Lowell also follows an internal investment policy and reports on investment holdings and earnings annually. Finally, the City maintains a debt policy that caps debt at 1.5% of total assessed value and debt service at 10% of general fund revenue."

The fiscal year 2022 tax rate was approved by the Department of Revenue on December 20, 2021, at $153,566,291. Total appropriations in all funds including the general fund and enterprise funds totaled $421,071,457, including $34,839,738 in "cherry sheet" charges and a $1,064,024 allowance for abatements and exemptions. The total estimated receipts and other revenue sources raised to support those appropriated and other unappropriated expenses totaled $303,913,090. Of that total, $215,443,608 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 $23,505,321 in local receipts. Finally, $55,088,864 of the total amount raised was from the City's enterprise funds, $1,036,488 from Community Preservation Funds and $8,838,810 was appropriated by the Lowell City Council in other available funds to support the budget.

DISCUSSION OF PUBLIC SCHOOL FINANCE

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 3,161. Capacity of elementary and middle schools is approximately 13,300, compared to current enrollment of 10,840. The City authorized and borrowed $219,645,000 for school purposes since 1990 and received Massachusetts School Building Authority (the "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. In May 2019, the City authorized $340.9 million for construction and reconstruction of a new high school. The total amount authorized for this project will be reduced to the extent of school building grant funds paid to the City by the Massachusetts School Building Authority. The reimbursement rate will be approximately 79% of eligible project costs. On March 29th, 2022, the Lowell City Council appropriated an additional $38,568,011 for the Lowell High School project.

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

	2016	2017	2018	2019	2020	2021
Elementary (Pre K – 4)	6,783	6,614	6,921	6,417	5,090	6,087
Middle/ Junior High School (5-8)	4,360	4,478	4,740	4,882	4,794	4,753
Senior High (9-12)	3,135	3,155	3,430	3,101	3,223	3,161
SP/ Other			346	34	36	22
TOTAL ENROLLMENT	**14,278**	**14,247**	**15,437**	**14,434**	**13,143**	**14,023**

Data Source: Lowell Public Schools

The City is a member of the Greater Lowell Technical High School District, which includes 4 communities: Lowell, Dracut, Tyngsboro, and Dunstable. As of October 1, 2020, the District enrollment was approximately 2,296 of which 1,776 were from Lowell.

On the following pages are illustrations using data from the Department of Elementary and Secondary Education (DESE) to highlight the FY23 net school spending requirement, as well as the FY21 compliance report and FY22 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 FY23, the numbers are estimated and compliance won't be finalized by DESE until after the fiscal year has ended.

NET SCHOOL SPENDING COMPLIANCE – FY2021 CERTIFICATION[34]

Massachusetts Department of Elementary and Secondary Education March 2022

Office of School Finance

Chapter 70 Net School Spending Compliance, *FY21*

	Lowell	School Committee	City/Town		Total
1	Administration (1000)	8,361,570	1,587,158	*	9,948,728
2	Instruction (2000)	133,197,831	0	*	133,197,831
3	Attendance-Health (3100, 3200)	1,084,540	1,557,259	*	2,641,799
4	Food Services (3400)	0	0		0
5	Athletics/Student Activities/Security (3500, 3600)	1,697,094	382,969		2,080,064
6	Maintenance (4000)	7,036,269	4,435,216	*	11,471,486
7	Employer Retirement Contributions (5100)	1,448,737	8,228,325		9,677,062
8	Insurance (5200)	13,843,866	3,605,363		17,449,228
9	Retired Employee Insurance (5250)	0	7,815,857		7,815,857
10	Rentals (5300)	552,672	0	*	552,672
11	Short Term Interest (5400)	0	70,312		70,312
12	Tuition (9000)	6,111,583	26,451,212		32,562,95
13	Total School Spending (lines 1 through 12)	173,334,162	54,133,671		227,467,833
14	FY21 School Revenues				
	14a) FY21 School Revenues *	0	0		0
	14b) FY21 Charter Reimbursement	0	2,177,196		2,177,196
	14c) Subtotal, School Revenues (14a + 14b)	0	2,177,196		2,177,196
15	**FY21 Net School Spending (13 - 14)**	**173,334,162**	**51,956,476**		**225,291,638**
16	FY20 Chapter 70 Required Net School Spending				218,763,251
17	Carryover from FY20				0
18	**Total FY21 Net School Spending Requirement (16 + 17)**				218,763,251
19	Shortfall in Net School Spending (18 - 15)				0
20	Carryover/Penalty Calculation, Percent Unexpended (19 / 16)				0.0%
21	FY21 Carry-Over into FY22 (Line 19 or 5% of line 16)				0
22	Penalty (19 - 21)				0

* Budgeted amounts as reported on FY19 End of Year Pupil and Financial Report, Schedule 19

[34]FY2021 net school spending certification by DESE from March of 2022

NET SCHOOL SPENDING COMPLIANCE – FY2022 PROJECTION

Massachusetts Department of Elementary and Secondary Education
Office of School Finance
Chapter 70 Net School Spending Compliance, *Budgeted FY22*

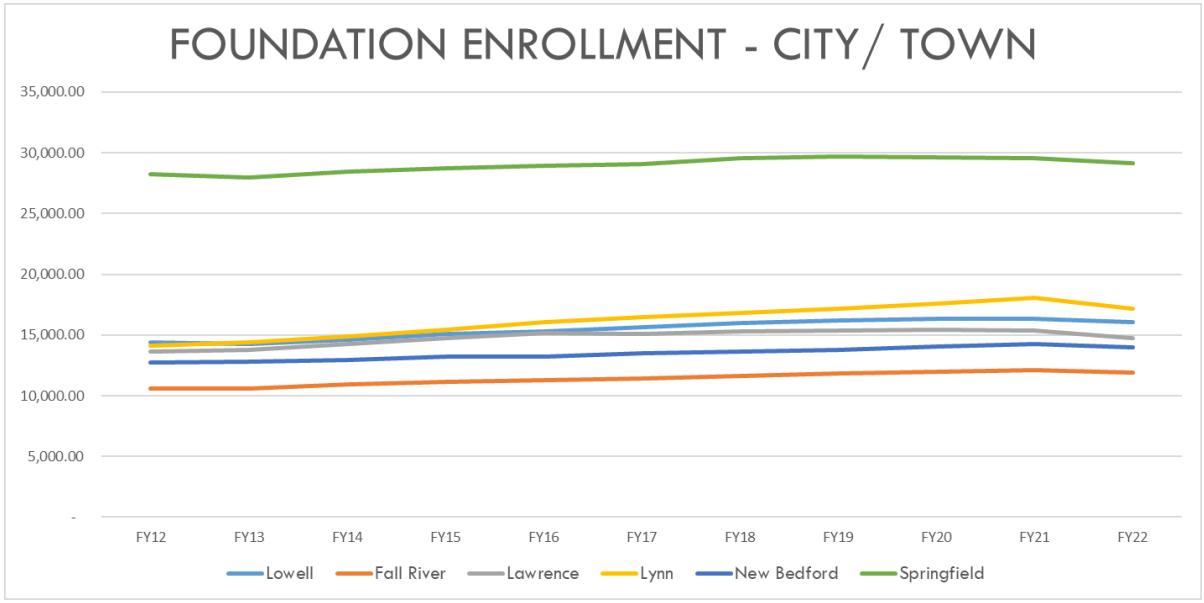
	Lowell	School Committee	City/Town	Total
1	Administration (1000)	5,202,260	1,551,106	6,753,366
2	Instruction (2000)	142,031,983	0	142,031,983
3	Attendance-Health (3100, 3200)	1,074,068	1,828,493	2,902,561
4	Food Services (3400)	0	0	0
5	Athletics/Student Activities/Security (3500, 3600)	1,856,826	382,969	2,239,795
6	Maintenance (4000)	5,555,620	4,808,797	10,364,417
7	Employer Retirement Contributions (5100)	1,110,000	8,228,325	9,338,325
8	Insurance (5200)	19,187,192	3,605,363	22,792,555
9	Retired Employee Insurance (5250)	0	7,815,857	7,815,857
10	Rentals (5300)	552,672	0	552,672
11	Short Term Interest (5400)	0	0	0
12	Tuition (9000)	5,872,241	30,579,876	36,452,117
13	FY22 Budgeted School Spending (lines 1 through 12)	182,442,862	58,800,785	241,243,647
14	FY22 Budgeted School Revenues			
	14a) FY22 Budgeted School Revenues	0	0	0
	14b) FY22 Charter Reimb (local districts)	0	5,189,049	5,189,049
	14c) Subtotal, NSS Revenues (36a + 36b)	0	5,189,049	5,189,049
15	**FY22 Net School Spending (13 - 14)**	**182,442,862**	**53,611,737**	**236,054,599**
16	FY22 Chapter 70 Required Net School Spending			232,665,678
17	Carryover from FY21			0
18	**Total FY22 Requirement (16 + 17)**			**218,763,251**
19	Shortfall in Budgeted FY20 Net School Spending (18 - 15)			0
20	Carryover/Penalty Calculation, Percent Unexpended (19 / 16)			0.0%

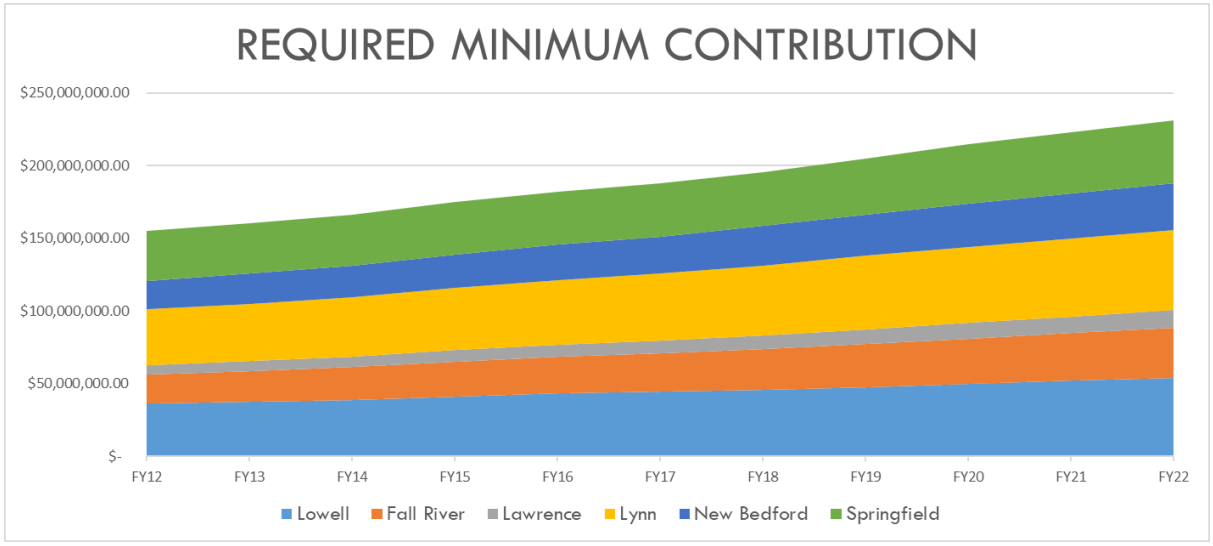
HISTORIC NET SCHOOL SPENDING COMPLIANCE

	Foundation Enrollment	Foundation Budget	Required Local Contribution	Chapter 70 Aid *Reflects Penalties, where applicable*	*"Formula" Requirement* **Required Net School Spending** *Aid + Local Contribution*	*"Adjusted" Requirement* **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**
FY19	16,184	198,336,328	47,400,845	150,935,483	198,336,328	198,336,328	203,239,269	**4,902,941**
FY20	16,353	212,748,264	49,724,317	163,023,947	212,748,264	212,748,264	220,077,762	**7,329,498**
FY21	16,352	218,744,160	51,808,768	166,954,483	218,763,251	218,763,251	225,290,638	**6,527,387**
FY22[35]	16,047	232,660,515	54,112,190	178,553,488	232,665,678	232,665,678	236,054,599	**3,388,921**

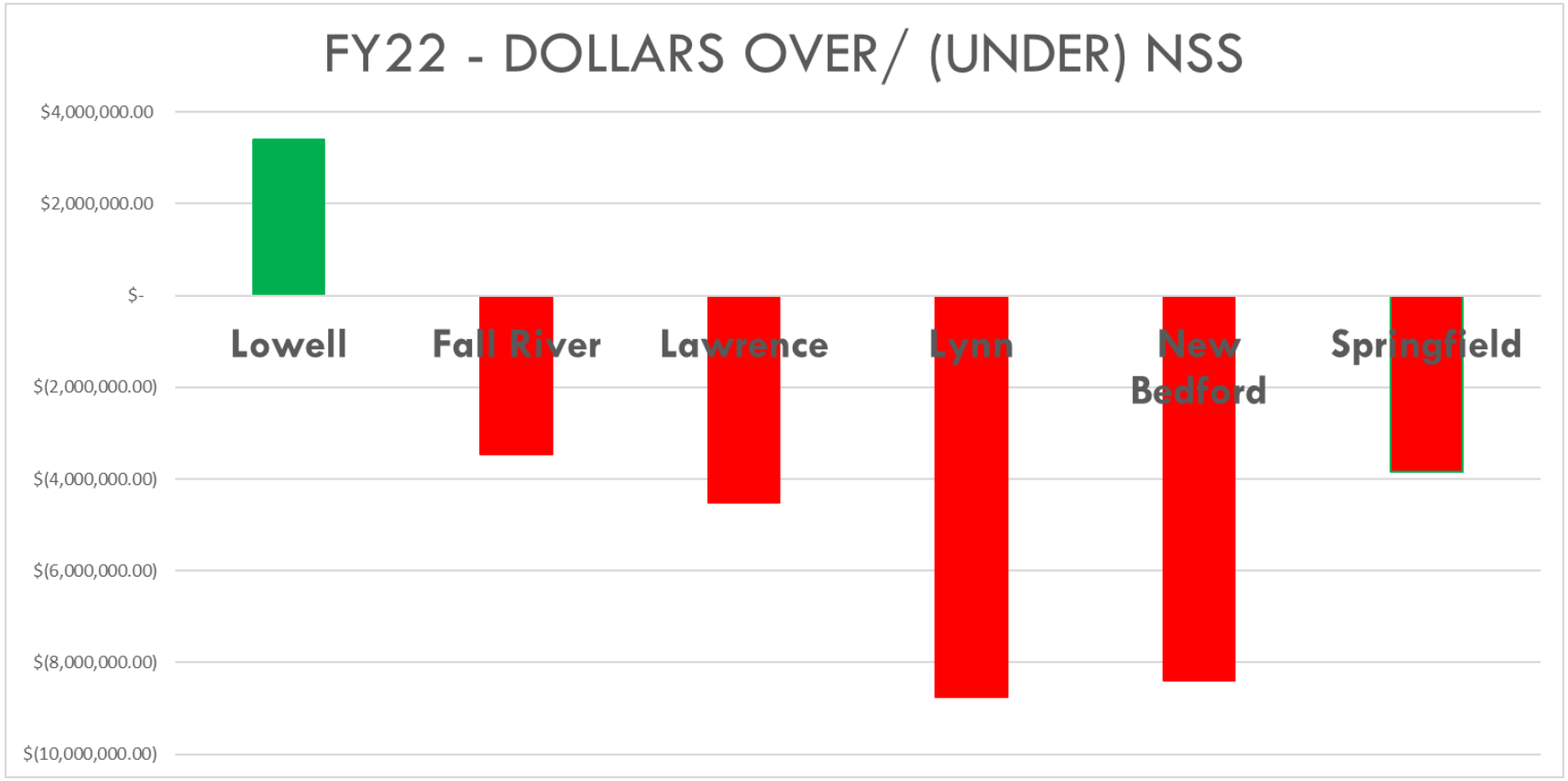
[35] Budgeted; not certified

NET SCHOOL SPENDING COMPLIANCE





(NET SCHOOL SPENDING COMPLIANCE CONTINUED)



FISCAL YEAR 2023 FINANCIAL OVERVIEW

FY2023 FISCAL CONTROLS

In order to mitigate the financial impacts of the coming fiscal year (FY23) without seriously impacting the services that the residents of Lowell deserve from their local government agencies, the City Manager, upon the recommendation of the finance department, has continued a number of control measures put in place prior to the pandemic. The City Manager and the finance team continue to closely monitor and control all expenditures during the final months in this fiscal year.

First, the team closely analyzed the fiscal results for the third quarter (Q3) of FY2022, as well as the period 9 revenues and expenditures. Through Q3, the city had collected $288.7, or 70.3% of the $410.9 million in revenue projected in the FY22 budget. The results to-date were buoyed mainly monthly disbursements of local aid. However, the Q3 tax bills were mailed late and therefore were not due until May; thereby understating the revenue for real estate taxes. The city's expenditures on in fiscal year 2022 had begun to outpace the benchmark through March 31st. Therefore, there arose a need to curb the pace of spending through the remaining quarter of the year.

To prevent any major disruptions to balancing the reminder of FY22 without impacting the city's FY23 financing plan, the following preemptive financial controls were implemented by the City Manager:

1. Utilization of Overtime –Department heads were required to make every reasonable effort to complete tasks and projects within employees' normal work schedules. Overtime was monitored weekly and any large spikes resulted in immediate consultation with the City Manager and Chief Financial Officer.

2. Restrictions on Salary Transfers – Requests for budget transfers into departmental overtime accounts from surplus funds accumulated in other salary accounts (such as permanent salary & wages) were no longer considered or approved. Exceptions to this restriction were considered only in emergency situations as determined by the City Manager.

3. Restrictions on Transfers from Other Appropriations – Budget transfers from other transfers carried the same restrictions as those listed in item 2, above. Overtime appropriations approved in the FY22 budget for departments were not supplemented unless under rare circumstances approved by the City Manager.

4. Hiring Restrictions – Salaries and wages account are the largest portion of the annual budget and by placing a freeze on all open positions, the city looked to accrue accumulated savings from salary surplus appropriations, thus maximizing flexibility at year-end.

FISCAL YEAR 2023 – FISCAL CHALLENGES & HIGHLIGHTS

As we introduce the proposed Fiscal Year 2023 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. All departments submitted requests for 2023 funding early in calendar year 2022 (January 2022). Had those requests been fully funded, the budget would be out of balance by approximately **$10.24 million.** The City Manager and the finance team have carefully reduced each line item to bring the budget in balance. Included below are a list of the major financial challenges that needed to be addressed to balance the 2023 budget, which is required by law.

I. Major Challenges for FY2023

- **Personal Services (salary & wages)** – All contracts with the 17 bargaining unit in the City are current through 6/30/2024. When the FY2022 budget was approved, those contracts had not been settled and the COLA increases were reserved in the Manager's contingency. The FY2023 budget accounts for the COLA for FY2022 and FY2023. The total cost for the 2.5% COLA for FY23 is approximately $6 million;

- **Health Insurance** – Fixed cost increase approximately **$1.5 million** higher than FY22 (estimated rate increase based on weighted average of 6.2% from the city's consultants, Cook & Co.);

- **Retirement** – FY2023's PERAC assessment was approximately **$1.6 million** increase over prior year;

- **Trash/ Recycling** – Significant factors contributing to the increase include a deferred charge that is now due for the contractor vendor, recycling contamination charges based on scheduled audits, and a significant increase in disposal costs. Because much of this is based on residential behavior, a supplemental amount may be needed later in FY2023;

- **Greater Lowell Vocational** – A **$369,000 increase** in the assessment was requested to continue full funding of Lowell assessment for education and transportation, as well as the commitment to fund Lowell's share of the MSBA construction project at the GLRTHS;

- **Cherry Sheet/ State Assessments** – Approximately $4.8 million in increases to Lowell's various state assessments were included in the House Ways & Means budget proposal for FY2023, the most notable of which was to the assessment for Charter Schools.

(FISCAL CHALLENGES & HIGHLIGHTS CONTINUED)

II. Highlights/ Initiatives

- **American Rescue Plan Act –** The FY2023 budget includes positions funded by the federal grant, such as the ARPA finance manager, and project managers in the DPD, to facilitate this "once in a lifetime" opportunity to aid in Lowell's recovery from the pandemic. In FY2023, the City of Lowell will begin to make significant investments using the $76 million federal allocation.

- **Capital investments - An FY2023 investment of $12.9 million.** The City of Lowell continues to maximize tax payer's dollars by pursuing state, federal, and private grant sources to fund capital investments, where tax dollars are only required to match a fraction of the overall project costs;

- **Continued Realignment of municipal services,** including the reorganization of the homelessness and substance abuse division of Health and Human Services to include the position of Homelessness Coordinator;

- **Fire Safety Funding –** Also included in the FY2023 funding plan is a new position in the Lowell Fire Department for a grant writer who can research and apply for existing federal, state, and private funding to supplement the fire department budget for staffing and equipment costs.

- **Investment in Recreation –** Allocated additional funding to the Recreation Department to bring back summer programming at maximum capacity to restore a sense of normalcy and ensure a fun summer for camp goers.

FISCAL YEAR 2023 – LOCAL AID ASSUMPTIONS

Without the final version of the FY23 State budget, Lowell's revenue estimates could still change. A significant portion of the city's annual revenue stream is dependent upon local aid. This budget proposal is based on assumptions from the House Ways & Means version of the budget. In fact, unlike many communities throughout the Commonwealth, state aid accounts for approximately 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%. If any material changes are made to the local aid amounts after the proposal of this budget, amendments may be necessary.

As the Finance Department began the FY23 budget preparations in the fall and early winter, we assumed level funding in all local aid accounts. The 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 had estimated the FY23 funding gap to be a significant challenge, but gave the finance team ample time to come up with potential solutions. When all departmental requests for funding were entered into the budget model, the approximate funding gap was approximately $10.24 million. This estimate was predicated on very conservative local receipt estimates, level local aid, but included a moderate 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 FY22. 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. As the budget process advanced towards final preparation, it became clear that the City Manager's office must significantly reduce departmental request to balance the budget. Nearly all departmental "wish list" items were eliminated and funding requests to maintain service levels were reduced to provide for only essential ordinary expenses.

The primary component of the FY23 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 FY23 was nearly $22.4 million. Lowell's preliminary net school spending requirement for FY22is $231,415,707. 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.

The following tables are an informational overview of the House's proposed FY23 budget for receipts and charges, as compared with the FY22 final "cherry sheet" amounts.

LOCAL AID & ASSESSMENTS, YEAR-OVER-YEAR COMPARISON

Education	FY2022 Final Estimate	FY2023 HWM Estimate	FY2023 Increase/ (Decrease)
Chapter 70	178,553,488	200,970,019	**22,416,531**
Charter Tuition Reimbursement	6,799,951	12,206,329	**5,406,378**
Offset Receipts			
School Choice Receiving Tuition	35,000	20,000	**(15,000)**
Sub-Total - Education Items	**185,388,439**	**213,196,348**	**27,807,909**
General Government			
Unrestricted Aid (UGGA)	27,682,651	28,430,083	**747,432**
Urban Revitalization	-	-	**-**
Veterans Benefits	420,086	353,714	**(66,372)**
State Owned Land	262,167	262,020	**-**
Exemptions: VBS & Elderly	259,654	240,916	**(18,738)**
Offset Receipts			
Public Libraries	237,821	262,580	**24,759**
Sub-Total - General Government	**28,862,379**	**29,549,313**	**686,934**
TOTAL ESTIMATED RECEIPTS	**214,250,818**	**242,745,661**	**28,495,843**

(LOCAL AID & ASSESSMENTS CONTINUED)

	FY2022 Final Estimate	FY2023 HWM Proposal	Increase/ (Decrease)
State Assessments and Charges			
Mosquito Control Projects	83,809	85,928	**2,119**
Air Pollution Districts	28,508	29,644	**1,136**
RMV Non-Renewal Surcharge	325,440	280,140	**(45,300)**
Sub-Total - Assessments & Charges	**437,757**	**395,712**	**(42,045)**
Transportation Authorities			
Regional Transit	1,097,209	1,097,209	**-**
Sub-Total - Transportation Authorities	**1,097,209**	**1,097,209**	**-**
Annual Charges Against Receipts			
Special Education	45,843	15,352	**(30,491)**
Sub-Total - Annual Charges	**45,843**	**15,352**	**(30,491)**
Tuition Assessments			
School Choice Sending Tuition	989,973	908,781	**(81,192)**
Charter School Sending Tuition	32,268,956	38,652,168	**6,383,212**
Sub-Total - Tuition Assessments	**33,258,929**	**39,560,949**	**6,302,020**
Grand Total - Cherry Sheet Assessments	**34,839,738**	**41,069,222**	**6,229,484**

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

	FY2022 FINAL ESTIMATE	FY2023 HWM PROPOSAL	DIFFERENCE (FY23 HWM OVER FY22)
TOTAL GENERAL GOV'T	28,862,379	29,549,313	686,934
TOTAL EDUCATIONAL AID	185,388,439	213,196,348	27,807,909
SUB-TOTAL LOCAL AID	**214,250,818**	**242,745,661**	**28,494,843**
ASSESSMENTS & CHARGES	437,757	395,712	(42,045)
TRANSPORTATION AUTHORITIES	1,097,209	1,097,209	-
ANNUAL CHARGES AGAINST RECEIPTS	45,843	15,352	(30,491)
TUITION ASSESSMENTS	33,258,929	39,560,949	6,302,020
SUB-TOTAL ASSESSMENTS	**34,839,738**	**41,069,222**	**6,229,484**
NET AID (*RECEIPTS MINUS ASSESSMENTS*)	**179,411,080**	**201,676,439**	**22,265,359**

CHARTER SCHOOLS IN LOWELL

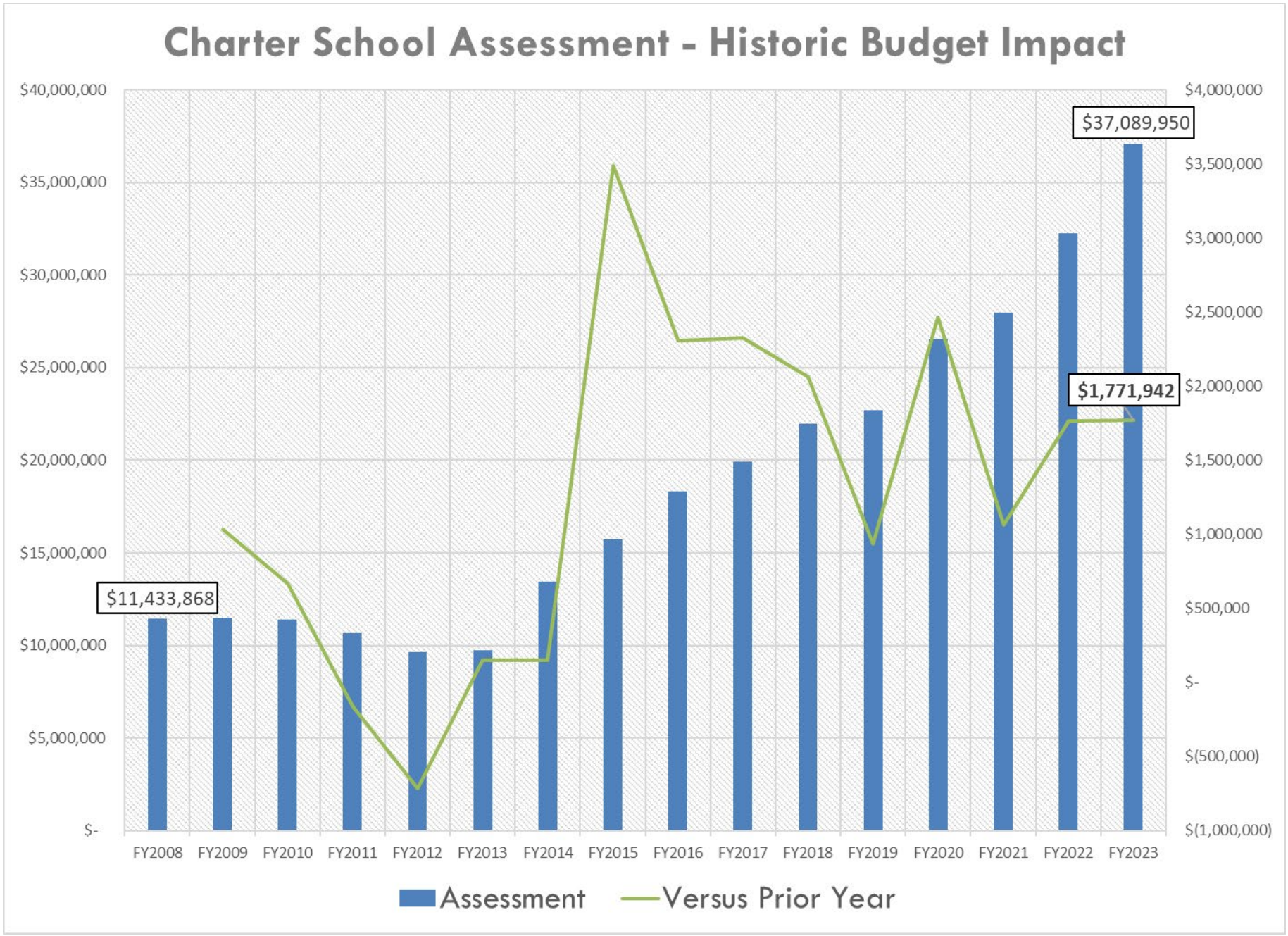
When a student moves from a traditional district to a charter school, the amount of funding spent by the district for that child follows the child in the form of a charter school tuition payment. The state provides some transitional aid to communities as they face these new costs. That funding, however, 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 report[36], 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.

[36] https://www.masstaxpayers.org/sites/masstaxpayers.org/files/MTF%20Charter%20School%20Funding%20September%202016.pdf


Charter School Assessment - Historic Budget Impact
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
$(500,000)
$(1,000,000)
$11,433,868
$37,089,950
$1,771,942
FY2008
FY2009
FY2010
FY2011
FY2012
FY2013
FY2014
FY2015
FY2016
FY2017
FY2018
FY2019
FY2020
FY2021
FY2022
FY2023
Assessment
Versus Prior Year

	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023**
Charter School Assessment	$22,712,612	$26,581,213	$27,977,582	$32,268,956	$37,089,950
Charter School Reimbursement	$2,530,513	$3,922,994	$4,270,451	$6,790,651	$9,849,003
"Net Charter Cost"	$20,182,099	$22,658,219	$23,230,193	$25,468,871	$27,240,947
Increase over prior year	$933,100	$2,476,120	$571,974	$2,238,678	+$1,771,942

THE CHARTER SCHOOL FORMULA/ UNDERLYING CALCULATIONS

Each year DESE calculates the assessment based on 603 CMR 1.07(2)(a). The tuition payments shall be equal to the appropriate charter school tuition rate, as determined in accordance with 603 CMR 1.07(2)(a), multiplied by the number of students attending the charter school from the sending district in the current year. If any students attend the charter school for less than the full school year, the tuition payment shall be reduced based on the number of days of enrollment (pro-rated).

For each sending district, a separate foundation budget dollar amount and charter school tuition rate is calculated as follows for each charter school to which the district sends students:

1. The foundation budget dollar amount is be calculated, based on the foundation budget factors used for the distribution of Chapter 70 aid in the current year, provided that the out-of-district special education tuition component of the foundation budget is excluded from the calculation. The student data for the calculation is the foundation enrollment information reported by the charter school as of October 1st of the prior school year. The tuition rate is equal to the foundation budget dollar amount divided by the number of students. If no students attended a particular charter school from a particular sending district in the prior year, then the sending district's average foundation budget per pupil will be used as the tuition rate.

2. Each tuition rate is increased by the ratio of the sending district's current year budgeted net school spending, as reported on schedule 19 of the Department's end of year pupil and financial returns, to the sending district's total current year foundation budget. Amounts reported on schedule 19 for out-of-district special education tuition and retired teachers' health insurance are be excluded from this calculation.

3. Each tuition rate shall be increased by a per pupil capital needs component calculated in accordance with M.G.L. c. 71, § 89(ff), and each year's general appropriations act.

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.

	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023
General Government[37]	$101,255,724	$107,748,527	$110,603,423	$116,372,681	$128,644,790
Public Safety	$47,095,511	$48,016,986	$51,721,155	$51,781,743	$55,123,094
Public Works	$40,682,044	$40,626,186	$44,274,295	$49,515,758	$51,794,067
Human Services	$3,813,436	$4,153,547	$4,808,581	$4,691,331	$5,300,079
Culture/Recreation	$2,180,484	$2,145,870	$1,587,137	$2,272,515	$2,709,139
Education[38]	$178,251,008	$189,438,346	$195,647,837	$208,115,659	$228,226,729
Debt Service	$25,296,620	$25,617,172	$30,630,154	$31,445,101	$30,732,871
TOTAL	**$398,574,827**	**$417,746,634**	**$439,272,583**	**$464,194,788**	**$502,530,769**

[37] Includes pensions, annuities, retirement, other employee benefits, and City Parking facilities.
[38] 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.

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:

Fiscal Year	Contribution
2022	$30,084,564
2021	$28,713,596
2020	$27,216,044
2019	$25,903,196
2018	$24,310,905
2017	$23,026,642
2016	$20,354,632
2015	$20,411,365
2014	$17,077,418

Pension 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, 2021. The total actuarial accrued liability at that time was $757,448,996, its actuarial value of assets were $444,961,961, resulting in an estimated unfunded pension benefit obligation was $312,487,035, assuming a 7.10% investment rate of return; the funded ratio was 58.7%. As of 2021, the City's funding schedule was extended to 2037.

The obligations of a city or town, whether direct or through a county system, are contractual legal obligations and are required to be included in the annual tax levy. If a city or town, or the county system of which it is a member, has not established a retirement system funding schedule as described below, the city or town is required to provide for the payment of the portion of its current pension obligations which is not otherwise covered by employee contributions and investment income. "Excess earnings," or earnings on individual employees' retirement accounts in excess of a predetermined rate, are required to be set aside in a pension reserve fund for future, not current, pension liabilities. Cities and towns may voluntarily appropriate to their system's pension reserve fund in any given year up to five percent of the preceding year's tax levy. The aggregate amount in the fund may not exceed ten percent of the equalized valuation of the city or town.

If a city or town, or each member city and town of a county retirement system, has accepted the applicable law, it is required to annually appropriate an amount sufficient to pay not only its current pension obligations, but also a portion of its future pension liability. The portion of each such annual payment allocable to future pension obligations is required to be deposited in the 45 pension reserve fund. The amount of the annual city or town appropriation for each such system is prescribed by a retirement system funding schedule which is periodically reviewed and approved by PERAC. Each system's retirement funding schedule is designed to reduce the unfunded actuarial pension liability of the system to zero by not later than June 30, 2030, with annual increases in the scheduled payment amounts of not more than 4.5 percent. The funding schedule must provide that payment in any year of the schedule is not less than 95 percent of the amount appropriated in the previous fiscal year. City, town and county systems which have an approved retirement funding schedule receive annual pension funding grants from the Commonwealth for the first 16 years of such funding schedule. Pursuant to recent legislation, a system (other than the state employees' retirement system and the teachers' retirement system) which conducts an actuarial valuation as of January 1, 2009, or later, may establish a revised schedule which reduces the unfunded actuarial liability to zero by not later than June 30, 2040, subject to certain conditions. If the schedule is so extended under such provisions and a later updated valuation allows for the development of a revised schedule with reduced payments, the revised schedule shall be adjusted to provide that the appropriation for each year shall not be less than that for such year under the prior schedule, thus providing for a shorter schedule rather than reduced payments.

Fiscal Year Ending	Employer Normal Cost	Amortization Payment of UAL	Amortization Payment of ERI 2003	Net 3(8)(c) Transfers	Total Employer Cost	Increase over Prior Year	Unfunded Actuarial Accrued Liability
2020	$6,933,967	$20,615,996	$521,296	$750,000	$28,821,259		$277,365,017
2021	7,176,655	22,335,667	-	750,000	30,262,322	5.00%	276,652,546
2022	7,427,838	23,597,600	-	750,000	31,775,438	5.00%	274,642,202
2023	7,687,812	24,905,928	-	750,000	33,343,740	4.94%	271,168,754
2024	7,956,885	25,902,165	-	750,000	34,609,050	3.79%	266,072,139
2025	8,235,376	26,938,252	-	750,000	35,923,628	3.80%	259,551,991
2026	8,523,614	28,015,781	-	750,000	37,289,395	3.80%	251,458,064
2027	8,821,941	29,136,413	-	750,000	38,708,354	3.81%	241,626,967
2028	9,130,708	30,301,870	-	750,000	40,182,578	3.81%	229,881,085
2029	9,450,282	31,513,945	-	750,000	41,714,227	3.81%	216,027,429
2030	9,781,042	32,774,502	-	750,000	43,305,544	3.81%	199,856,386
2031	10,123,379	34,085,482	-	750,000	44,958,861	3.82%	181,140,373
2032	10,477,698	35,448,901	-	750,000	46,676,599	3.82%	159,632,384
2033	10,844,417	36,866,858	-	750,000	48,461,275	3.82%	135,064,425
2034	11,223,972	38,341,533	-	750,000	50,315,505	3.83%	107,145,822
2035	11,616,811	39,875,194	-	750,000	52,242,005	3.83%	75,561,405
2036	12,023,399	41,470,201	-	750,000	54,243,600	3.83%	39,969,538
2037	12,444,218	-	-	750,000	13,194,218	-75.68%	-
2038	12,879,765	-	-	750,000	13,629,765	3.30%	-
2039	13,330,558	-	-	750,000	14,080,558	3.31%	-
2040	13,797,127	-	-	750,000	14,547,127	3.31%	-
2041	14,280,027	-	-	750,000	15,030,027	3.32%	-
2042	14,779,828	-	-	750,000	15,529,828	3.33%	-
2043	15,297,122	-	-	750,000	16,047,122	3.33%	-
2044	15,832,521	-	-	750,000	16,582,521	3.34%	-
2045	16,386,660	-	-	750,000	17,136,660	3.34%	-
2046	16,960,193	-	-	750,000	17,710,193	3.35%	-
2047	17,553,800	-	-	750,000	18,303,800	3.35%	-
2048	18,168,184	-	-	750,000	18,918,184	3.36%	-
2049	18,804,070	-	-	750,000	19,554,070	3.36%	-

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.

FY2023 FINANCING PLAN & REVENUE DETAIL

SUMMARY: OPERATING BUDGET (2019 – 2023)

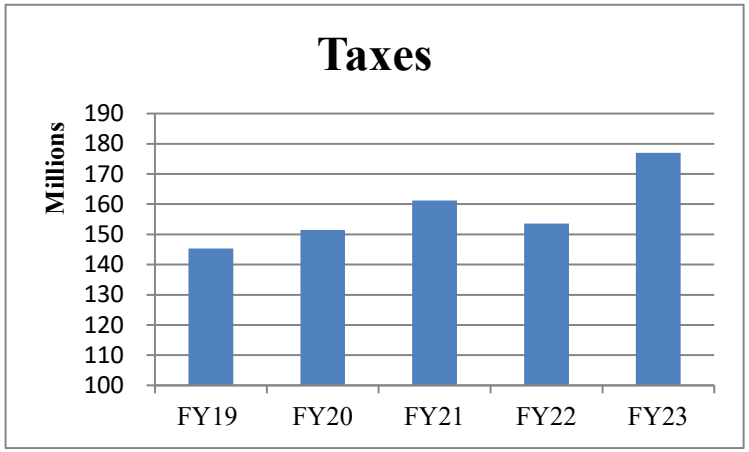
SUMMARY: FY23 OPERATIONS (ALL FUNDS)

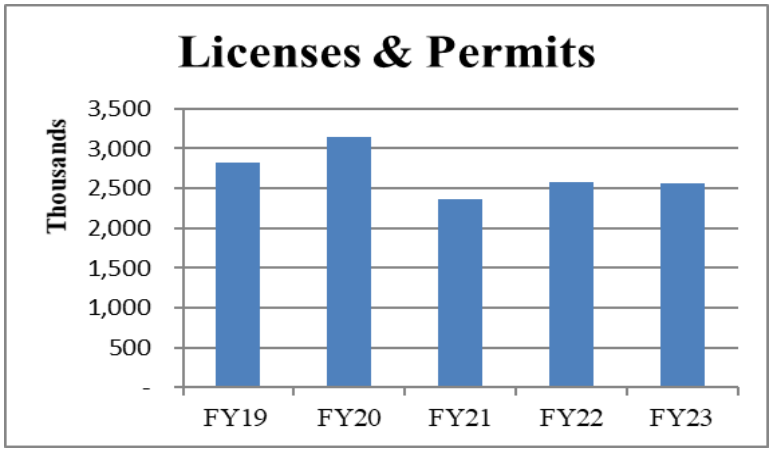
PROGRAM EXPENDITURES	FY19 BUDGET	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET
GENERAL GOVERNMENT	$ 101,255,724	$ 107,748,527	$ 110,603,423	$ 116,372,681	$ 128,619,790
PUBLIC SAFETY	$ 47,095,511	$ 48,016,986	$ 51,721,155	$ 51,781,743	$ 55,123,094
PUBLIC WORKS	$ 40,682,044	$ 40,626,186	$ 44,274,295	$ 49,515,758	$ 51,794,067
HUMAN SERVICES	$ 3,813,436	$ 4,153,547	$ 4,808,581	$ 4,691,331	$ 5,300,079
CULTURE/ RECREATION	$ 2,180,484	$ 2,145,870	$ 1,587,137	$ 2,272,515	$ 2,709,139
EDUCATION	$ 178,251,008	$ 189,438,346	$ 195,647,837	$ 208,115,659	$ 228,226,729
DEBT SERVICE (CAPITAL IMPROVEMENTS)	$ 25,296,620	$ 25,617,172	$ 30,630,154	$ 31,445,101	$ 30,732,871
	$ 398,574,827	$ 417,746,634	$ 439,272,583	$ 464,194,788	$ 502,505,769

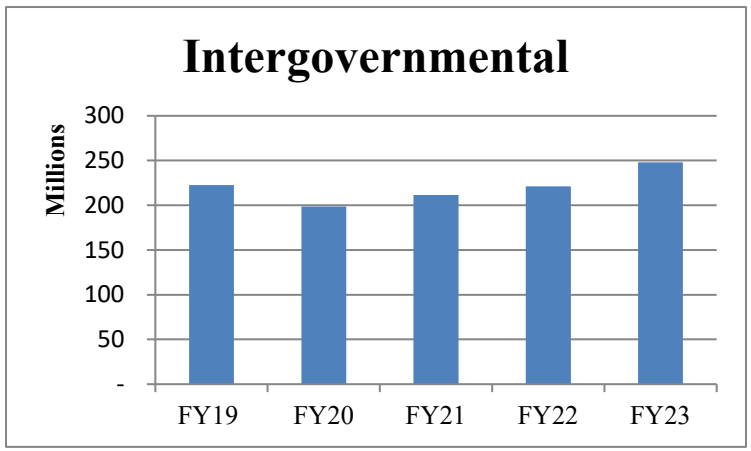
FINANCING PLAN	FY19 BUDGET	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET
TAXES	$ 145,955,966	$ 150,238,988	$ 157,638,701	$ 164,099,815	$ 176,976,971
LICENSES & PERMITS	$ 2,479,675	$ 2,543,450	$ 2,600,250	$ 2,575,450	$ 2,558,711
CHARGES FOR SERVICES	$ 59,710,976	$ 61,832,351	$ 66,276,864	$ 74,091,650	$ 73,070,516
INTERGOVERNMENTAL REVENUE	$ 189,006,650	$ 201,405,345	$ 210,352,069	$ 221,231,373	$ 247,884,222
MISCELLANEOUS REVENUE	$ 1,421,560	$ 1,726,500	$ 2,404,700	$ 2,196,500	$ 2,015,350
	$ 398,574,827	$ 417,746,634	$ 439,272,583	$ 464,194,788	$ 502,505,769

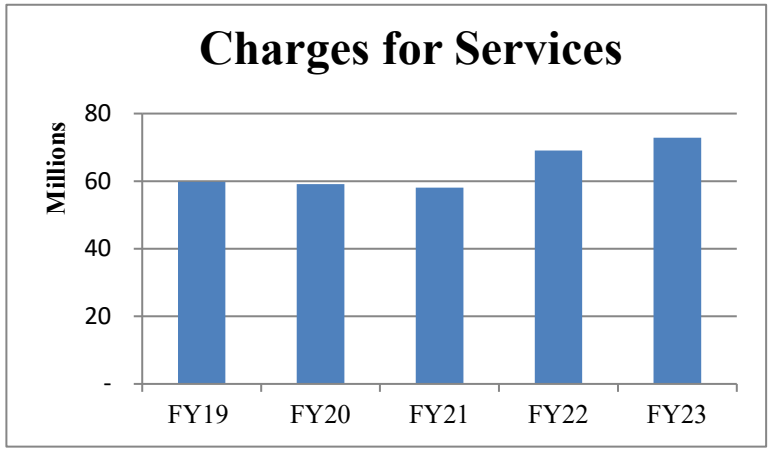
REVENUE HISTORY

Fiscal Year	Taxes	Licenses and Permits	Intergovernmental Revenue	Charges for Services	Miscellaneous Revenue
FY23	**176,976,971**	**2,558,711**	**247,884,222**	**73,070,517**	**2,015,350**
FY22	153,566,291	2,575,450	221,231,373	69,105,281	1,821,500
FY21	161,238,975	2,369,185	211,359,285	58,072,535	2,563,349
FY20	151,491,495	3,147,712	198,596,703	59,093,378	3,164,713
FY19	145,289,889	2,817,352	222,562,164	59,756,035	2,980,782









REVENUE TYPES, ASSUMPTIONS, AND PROJECTIONS

Overall, the City's practice is to budget revenues conservatively and to plan growth based on historical data. Revenue projections for FY2023 are based on audited, actual collections from the past two completed fiscal years (FY20 and FY21) and projected collections, based on YTD figures from the city's accounting system (MUNIS) for the most recent fiscal year (FY22). 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 FY21 budgeted revenues and expects to do the same in FY22. 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.

A fundamental principle of municipal finance in Massachusetts is that all revenue received or collected from any source by a city, town or district department or official belongs to the general fund and can be spent for any lawful purpose only after appropriation by the legislative body. G.L. c. 44, § 53. No revenues can be segregated from the general fund into a separate fund to be reserved for specific purposes or spent without appropriation unless expressly authorized by a statute (general law or session act).

I. TAXES

Revenues from Taxes are based on the following sources:

a. <u>REAL ESTATE AND PERSONAL PROPERTY</u>

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. Every five years, the State Department of Revenue recertifies property values.

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. <u>NEW GROWTH</u>

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.

(REVENUE TYPES CONTINUED)

c. MOTOR VEHICLE EXCISE TAX

ii. 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.

iii. 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.

c. 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.

d. 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.

ii. **The City of Lowell adopted the Local Option Meals tax, effective 7/1/2020.**

e. 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.

f. 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.

g. MARIJUANA LOCAL OPTION EXCISE TAX

i. A city or town may impose a local excise on the retail sale of marijuana for adult use by accepting G.L. c. 64N, § 3. The maximum excise rate communities may impose is 3%. A community may adopt any rate up to that maximum.

ii. **The City of Lowell adopted the Marijuana Local Option Excise Tax of 3%, effective 7/1/2018.**

(REVENUE TYPES CONTINUED)

II. LICENSES & PERMITS

Revenues from Licenses & Permits 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-2nd 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 Art Licenses
- ✓ 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

(REVENUE TYPES CONTINUED)

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 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.

(REVENUE TYPES CONTINUED)

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 instillations, fire service fees, final bill, reading fees, laboratory bacterial testing and other services.

i. ENTERPRISE REVENUES – WASTEWATER

iii. 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

iv. 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.

(REVENUE TYPES CONTINUED)

IV. INTERGOVERNMENTAL REVENUE

GRANT FUNDS - In FY22, 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 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

(REVENUE TYPES CONTINUED)

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 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 FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
145,289,889	151,491,495	161,238,975	153,566,291	TAXES	176,976,971
2,817,352	3,147,712	2,369,185	2,575,450	LICENSES & PERMITS	2,558,711
59,756,035	59,093,378	58,072,535	69,105,281	CHARGES FOR SERVICES	73,070,517
222,562,164	198,596,703	211,359,285	221,231,373	INTERGOVERNMENTAL REVENUE	247,934,222
2,980,782	3,164,713	2,563,349	1,821,500	MISCELLANEOUS REVENUE	2,015,350
433,406,222	**415,494,001**	**435,603,329**	**448,299,895**		**502,555,770**

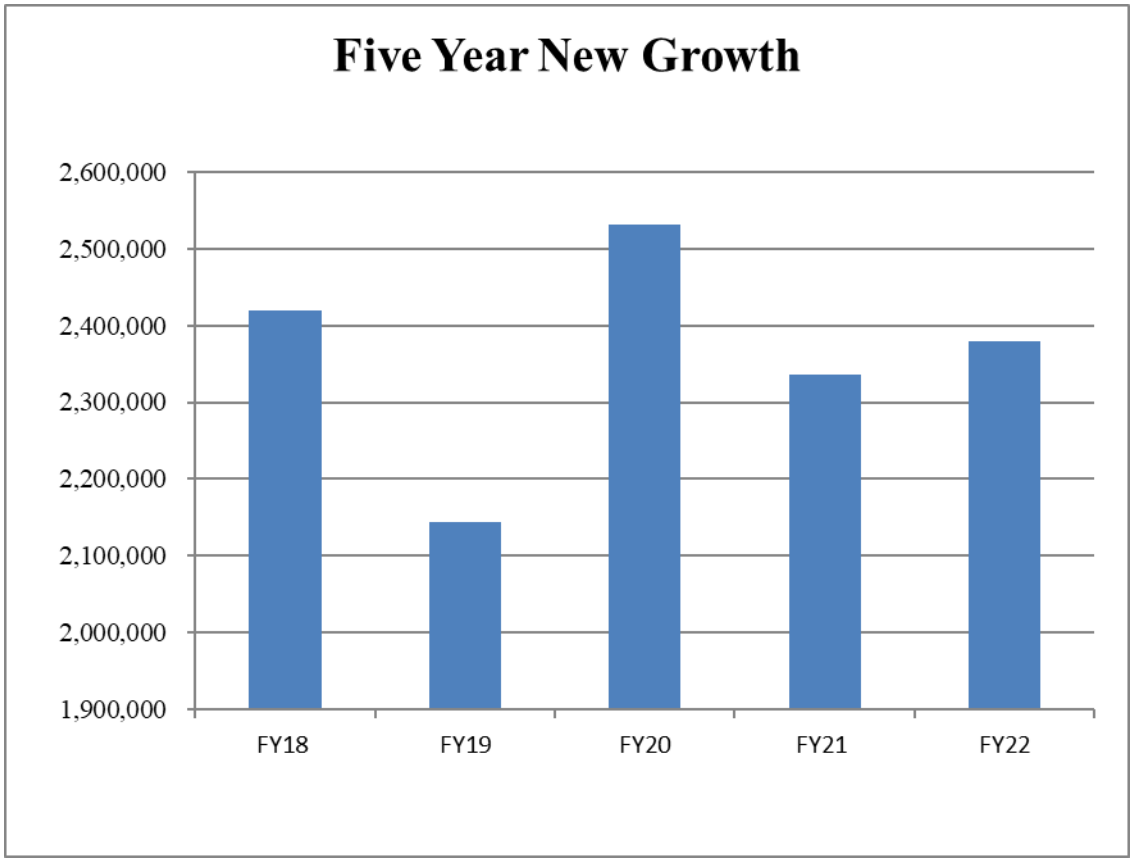
TAXES
SUMMARY [39]

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
131,629,761	138,404,086	146,204,623	153,566,291	Tax Levy	**162,119,933**
			2,379,486	New Growth *	**2,000,000**
9,745,498	8,746,387	10,649,309	10,848,294	Motor Vehicle Excise Tax	**9,002,433**
346,888	261,846	48,093	90,000	Hotel/ Motel Excise Tax	**48,574**
1,292,366	1,220,378	1,171,773	1,100,000	Meals Excise Tax	**1,400,000**
2,082,317	1,826,390	2,220,402	2,210,000	Penalties & Delinq. Int.	**1,306,030**
162,273	709,821	648,586	530,000	In Lieu of Tax Payments	**600,000**
30,786	322,587	296,188	300,000	Marijuana Excise Tax	**500,000**
145,289,889	**151,491,495**	**161,238,975**	**171,024,071**		**176,976,971**

[39] 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 [40]

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
2,144,212	2,530,737	2,335,360	2,379,486	New Growth	2,000,000
2,144,212	**2,530,737**	**2,335,360**	**2,379,486**		**2,000,000**

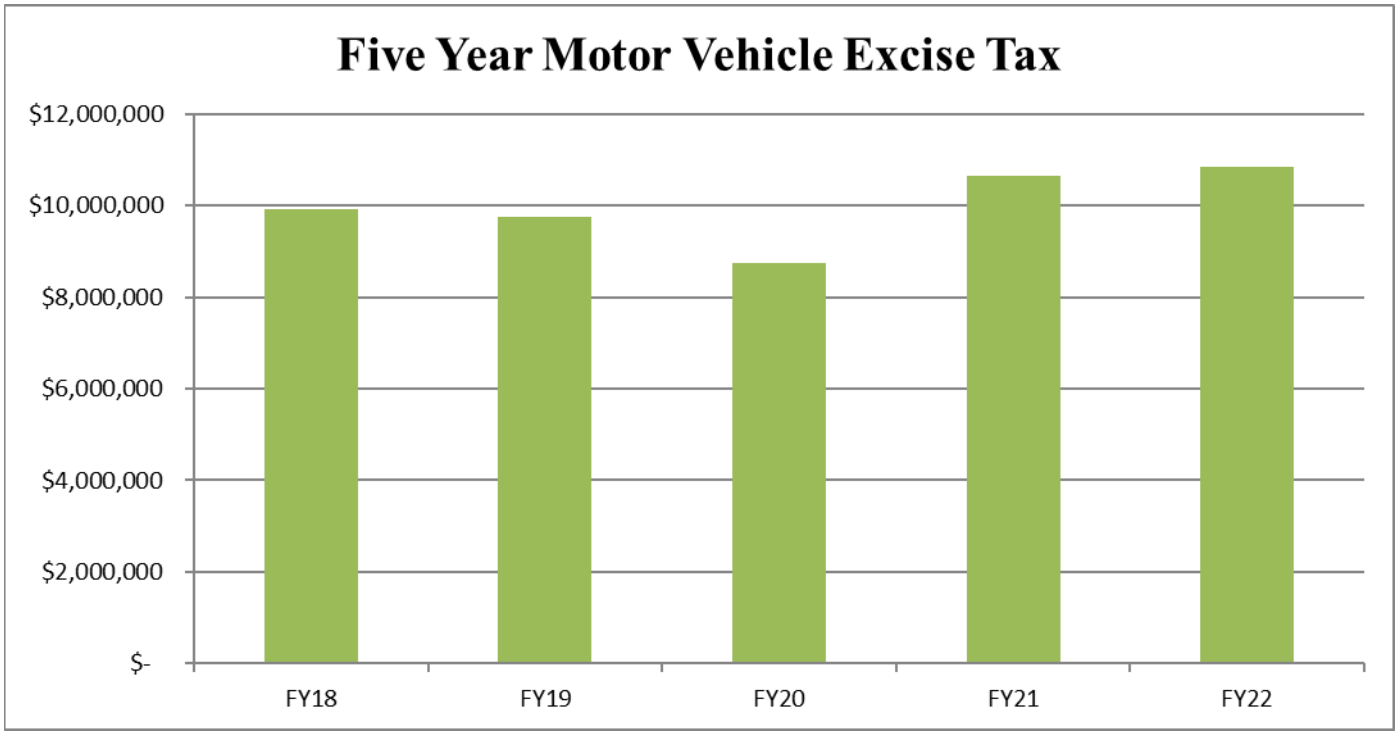


[40] New Growth from prior years included in tax levy total in summary page, shown here for context.

TAXES

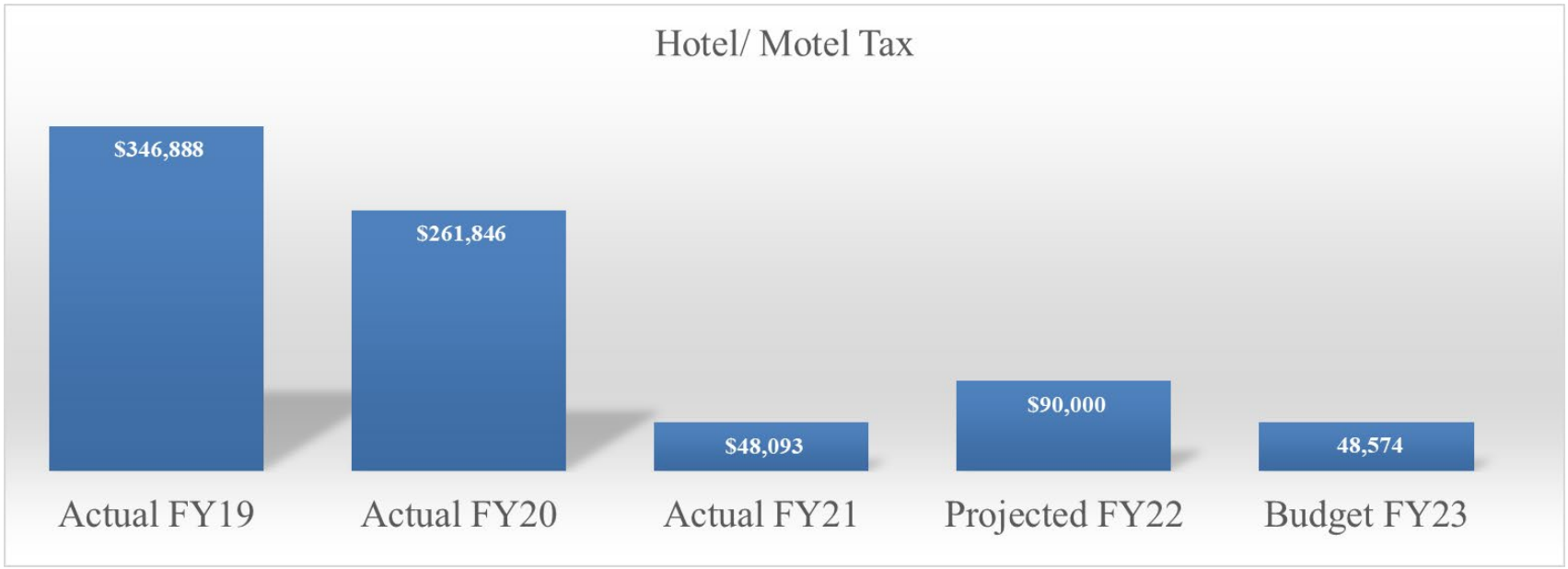
MOTOR VEHICLE AND BOAT EXCISE TAXES

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
9,743,488	8,743,993	10,646,901	10,845,900	Motor Vehicle Excise	9,000,000
2,011	2,394	2,408	2,394	Boat Excise	2,433
9,745,498	**8,746,387**	**10,649,309**	**10,848,294**		**9,002,433**



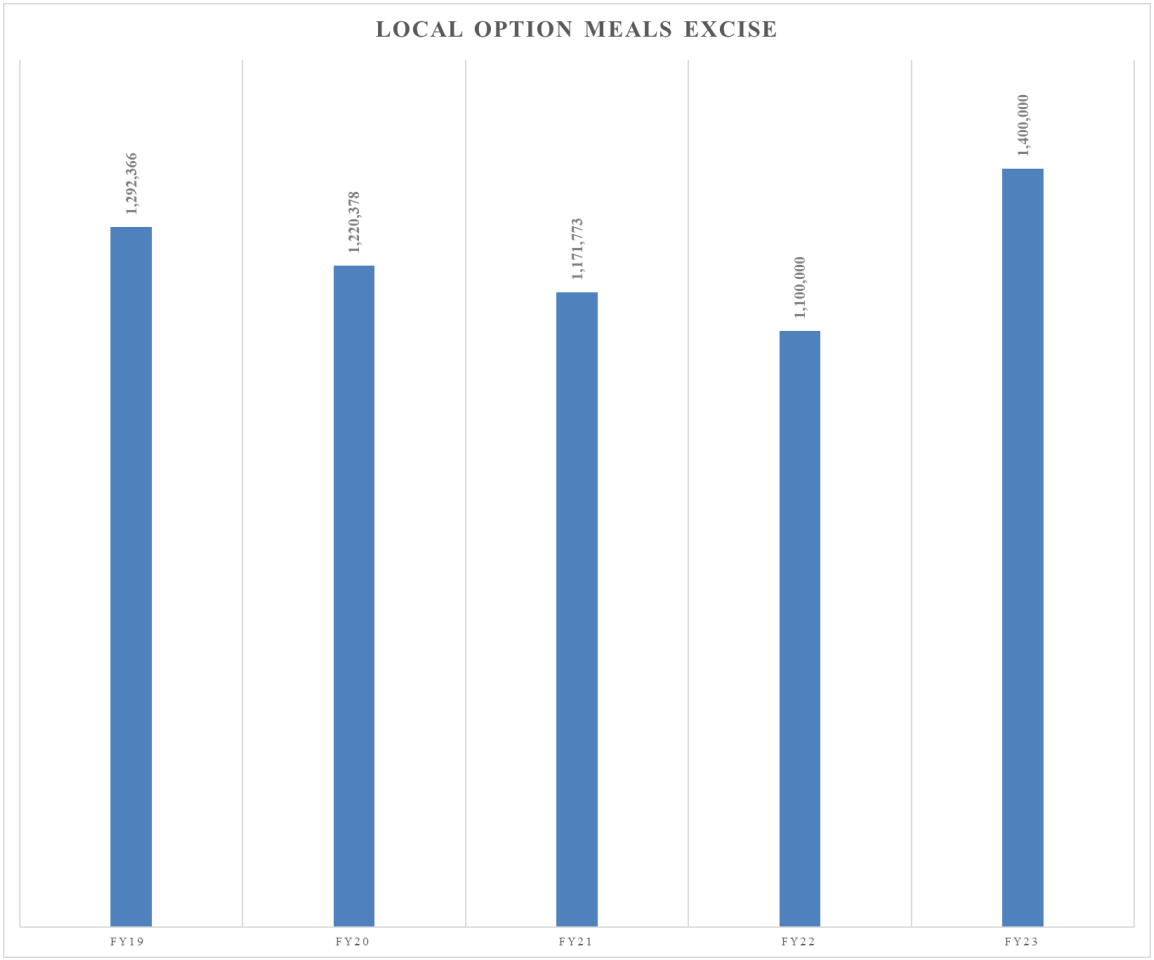
TAXES
HOTEL/MOTEL

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
346,888	261,846	48,093	90,000	Hotel/ Motel Tax	48,574
346,888	**261,846**	**48,093**	**90,000**		**48,574**



TAXES
MEALS *EXCISE* TAXES

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
1,292,366	1,220,378	1,171,773	1,100,000	Meals Excise Tax	1,400,000
					1,400,000



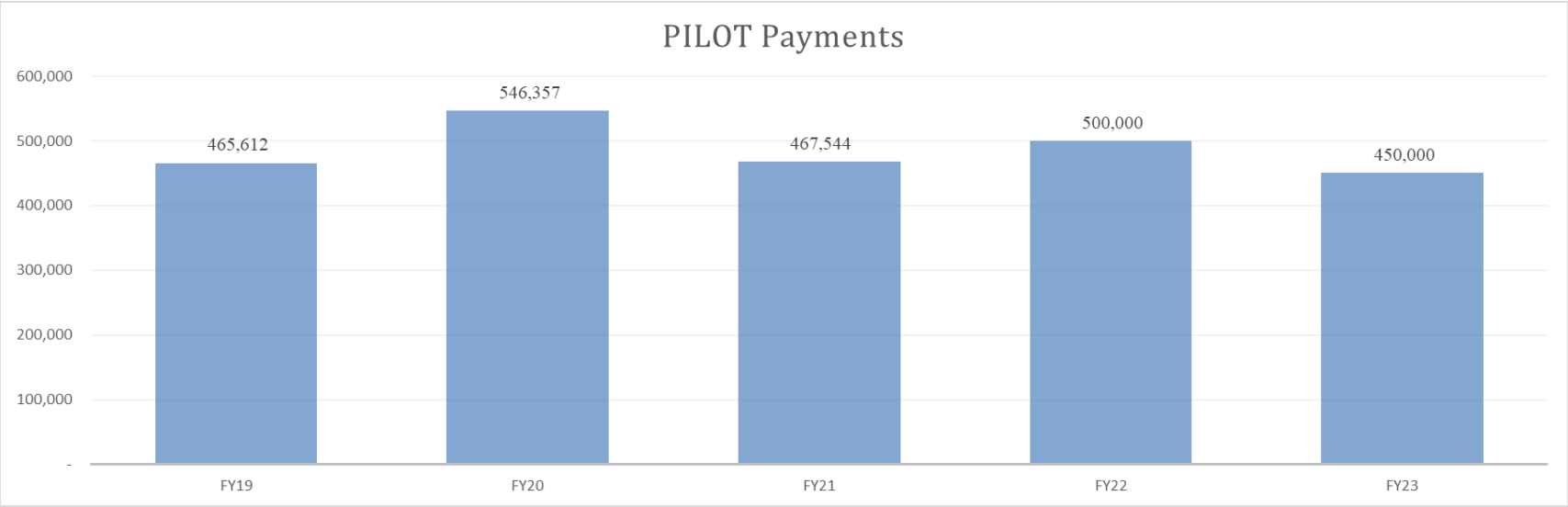
TAXES

PENALTIES AND DELINQUENT INTEREST

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
737,817	605,432	556,655	750,000	Tax Liens Redeemed	-
35,883	18,313	46,071	100,000	Personal Property (Penalty/ Interest)	46,532
270,872	237,380	290,003	255,000	Real Property (Penalty/ Interest)	292,903
140,556	162,390	17,036	140,000	Real Estate Return Fines	17,206
769,754	635,523	1,110,712	750,000	Motor Vehicle (Penalty/ Interest)	750,000
29,723	37,861	42,948	90,000	Tax Lien (Penalty/ Interest)	43,378
161	113	2,510	-	Misc. Other Fees	-
36,379	14,385	33,924	25,000	Pro Forma Tax (Ch. 59 §2D)	34,263
97,971	114,993	120,543	100,000	Lien Certificates	121,748
2,119,115	**1,826,390**	**2,220,402**	**2,210,000**		**1,306,030**

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

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
465,612	546,357	467,544	500,000	Payments in Leiu of Taxes ("PILOT")	450,000
162,273	163,464	181,042	30,000	Urban Redevelopment (Ch. 121a)	150,000
627,885	**709,821**	**648,586**	**530,000**		**600,000**

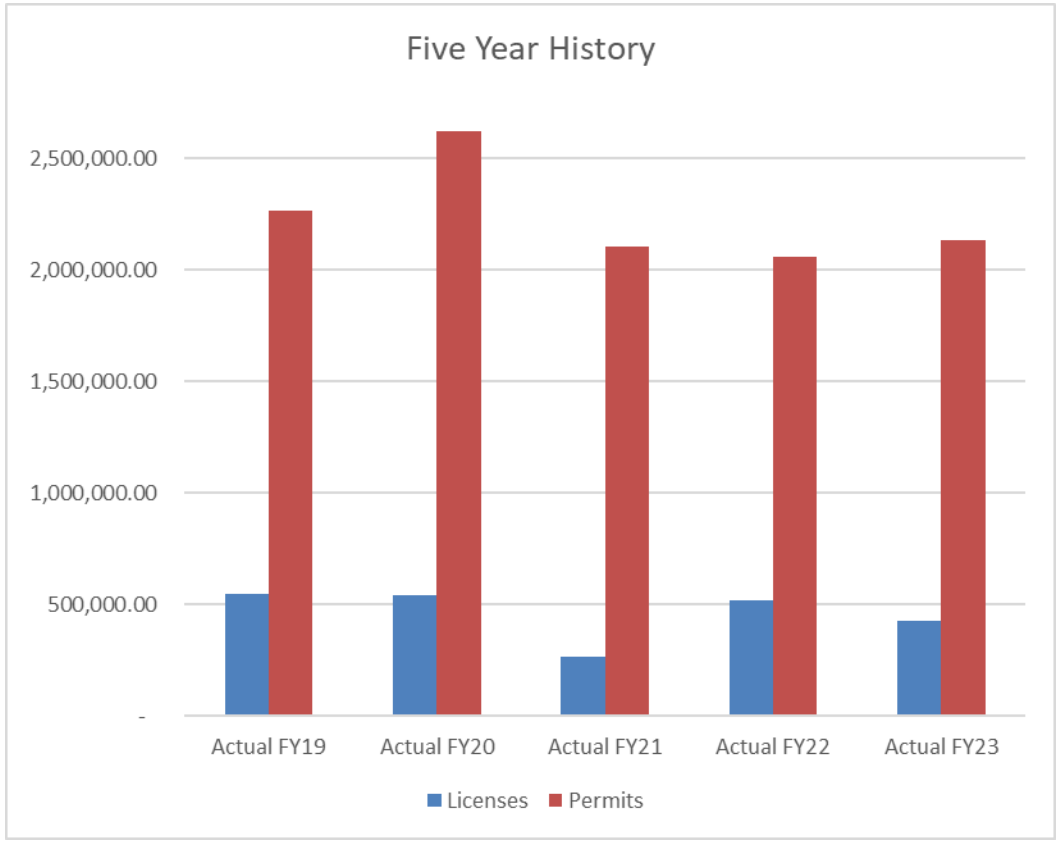


TAXES
MARIJUANA EXCISE TAX

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
30,786	322,587	296,188	300,000	Marijuana Excise Tax	500,000
30,786	**322,587**	**296,188**	**300,000**		**500,000**

LICENSES AND PERMITS
SUMMARY

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
549,517	524,832	266,875	518,050	Licenses	426,165
2,267,835	2,622,880	2,102,311	2,057,400	Permits	2,132,546
2,817,352	**3,147,712**	**2,369,185**	**2,575,450**		**2,558,711**

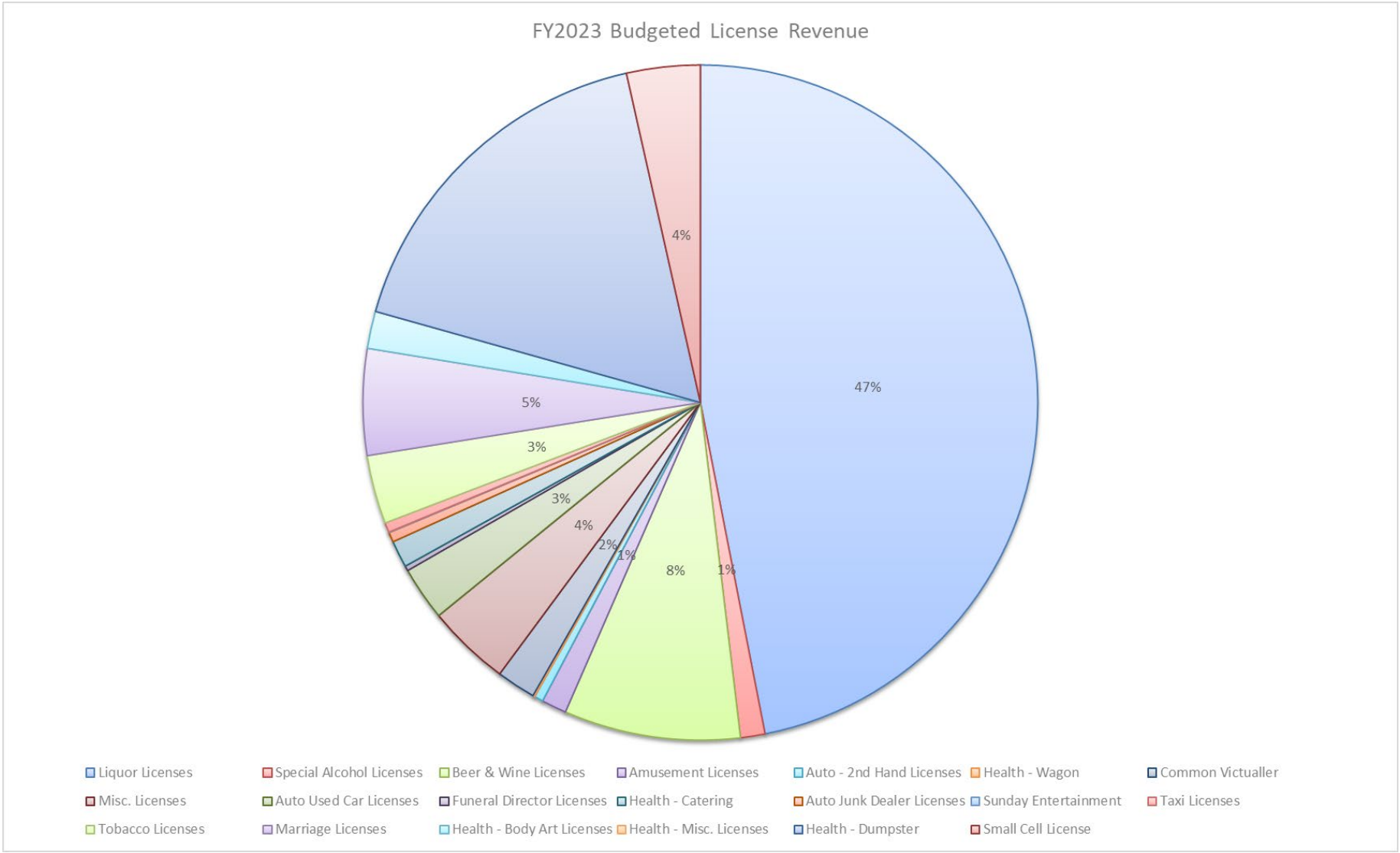


LICENSES AND PERMITS

LICENSES

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
268,150	246,450	47,225	200,000	Liquor Licenses	200,000
12,140	8,850	125	13,000	Special Alcohol Licenses	5,000
48,025	48,950	36,225	50,000	Beer & Wine Licenses	36,000
9,750	6,100	5,100	12,000	Amusement Licenses	5,100
2,000	600	1,800	1,500	Auto - 2nd Hand Licenses	1,800
200	-	400	200	Health - Wagon	400
13,280	20,025	7,985	15,000	Common Victualler	8,000
35,707	21,110	16,965	32,000	Misc. Licenses	17,000
12,600	11,875	10,800	13,000	Auto Used Car Licenses	11,000
2,000	1,900	-	2,000	Funeral Director Licenses	1,000
6,200	7,200	5,400	6,000	Health - Catering	5,500
1,250	1,000	1,975	1,000	Auto Junk Dealer Licenses	2,000
340	100	100	100	Sunday Entertainment	100
3,450	3,500	1,550	6,000	Taxi Licenses	2,000
16,125	10,750	14,750	17,750	Tobacco Licenses	14,000
40,000	22,945	21,475	30,000	Marriage Licenses	21,690
4,000	8,625	7,500	4,500	Health - Body Art Licenses	7,575
-	2,559	-	4,000	Health - Misc. Licenses	-
47,450	45,315	73,135	60,000	Health - Dumpster	73,000
26,850	56,978	14,365	50,000	Small Cell License	15,000
549,517	**524,832**	**266,875**	**518,050**		**426,165**

(LICENSES CONTINUED)



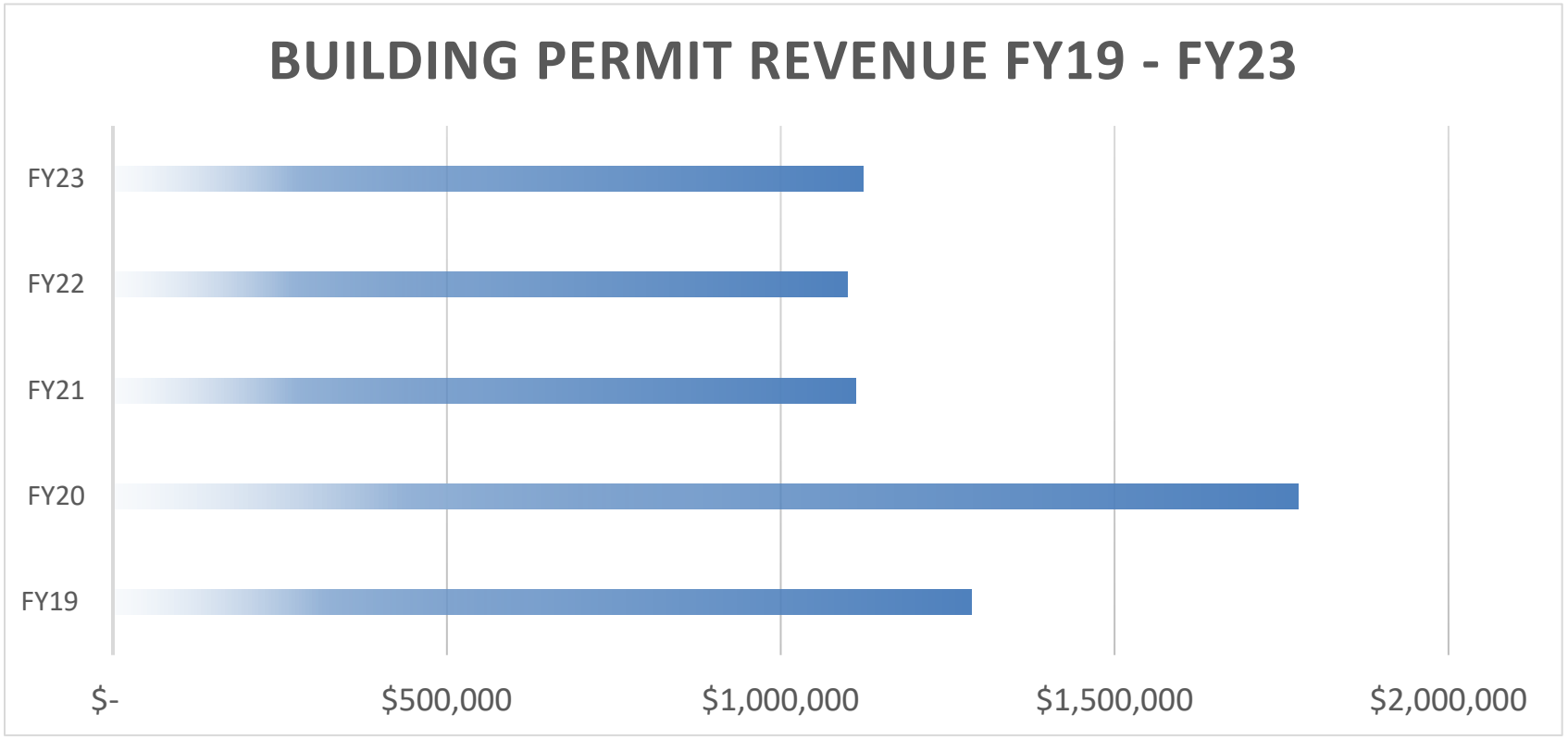
LICENSES AND PERMITS

PERMITS

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
110,515	93,430	145,430	100,000	DPW - Street Openings	125,000
9,450	8,375	11,975	15,000	Police - Firearms	12,095
94,580	75,910	88,490	80,000	Fire - Smoke Detectors	89,375
27,750	22,045	25,425	30,000	Business Permits	25,679
75	80	-	-	City Clerk - Mortgage	-
18,980	23,780	19,060	22,000	Health - Burial	19,251
4,800	4,600	4,600	5,000	Health - Bakery	4,646
1,285,970	1,774,355	1,112,970	1,100,000	Building Permits	1,124,099
126,990	109,100	123,324	90,000	Plumbing	124,557
9,075	1,250	24,080	20,000	Garage & Gas	24,321
66,400	65,710	73,888	60,000	Gas Permits	74,627
5,000	2,400	5,200	4,500	Canteen Trucks	5,500
1,350	850	850	1,000	Ice Cream - Manufacturer	1,000
66,200	83,400	74,750	100,000	Rental Units	75,498
52,838	24,372	42,285	50,000	Fire - Misc. Permits	45,000
1,900	600	1,400	2,000	Health - Public Pools	1,400
194,805	177,539	205,980	175,000	Occupancy Permits	208,040
1,000	300	1,450	1,000	Lodging House	1,465
43,505	17,146	47,209	60,000	Parks & Rec	50,000
40,000	29,520	100	40,000	Marriage - JP Fees	25,000
56,387	57,565	42,700	50,000	Sheet Metal	45,000
2,896	1,750	625	3,000	Special Events Permits	3,000
44,619	46,245	45,270	45,000	Misc. Permits	45,723
2,750	2,559	2,250	3,900	Health Miscellaneous	2,273
-	-	3,000	-	Commercial Driveway	-
2,267,835	**2,622,880**	**2,102,311**	**2,057,400**		**2,132,546**

LICENSES AND PERMITS

BUILDING PERMITS



INTERGOVERNMENTAL REVENUE

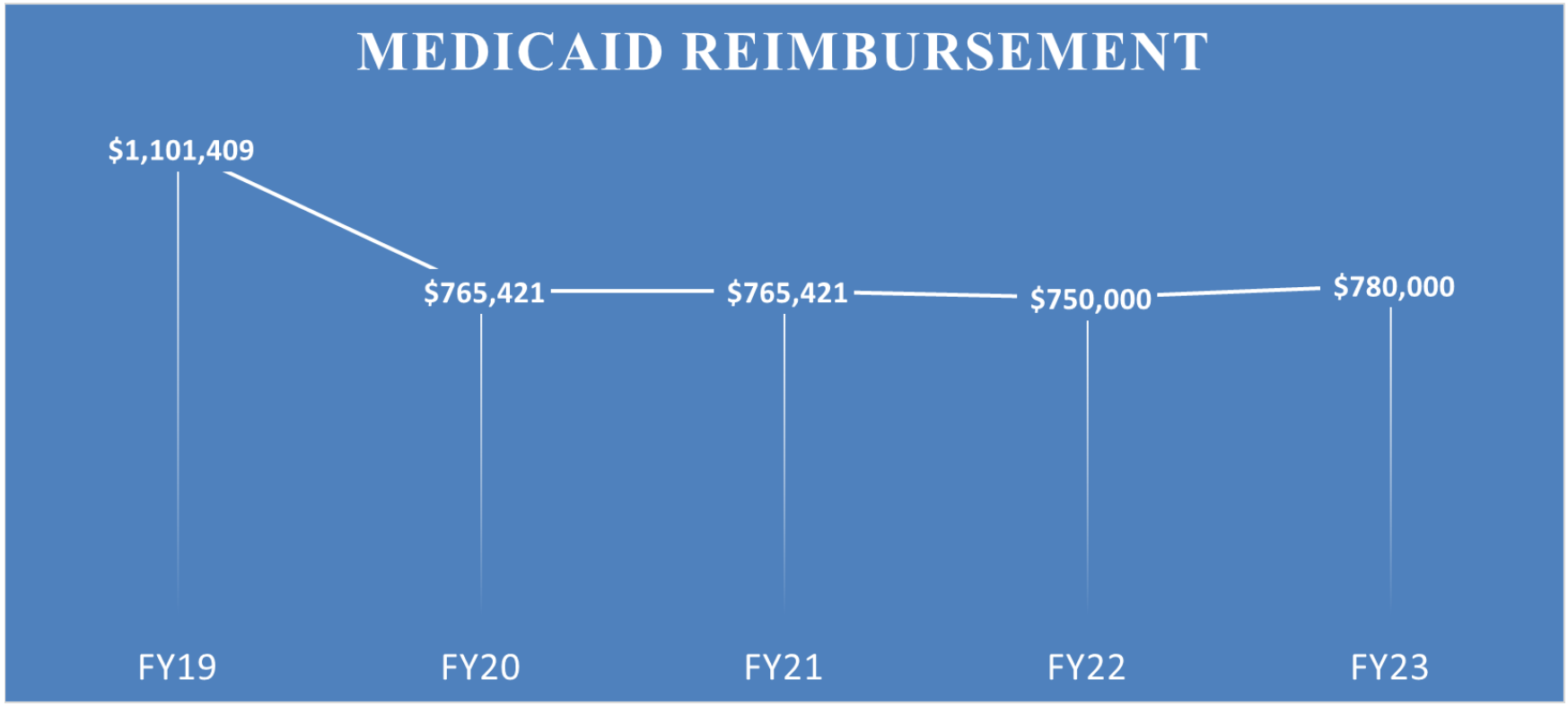
SUMMARY

FY19 Actual	FY20 Actual	FY21 Actual	FY22 Projection		Budget FY23
1,664,630	825,294	773,139	850,000	Federal Grants	780,000
576,641	501,144	329,599	149,320	State Grants	150,949
215,141,344	195,802,841	203,547,497	215,141,344	State Cherry Sheet Revenue	241,298,546
5,179,548	1,467,424	6,709,049	5,090,709	Available Funds - Local	5,704,727
222,562,164	**198,596,703**	**211,359,285**	**221,231,373**		**247,934,222**

INTERGOVERNMENTAL REVENUE

FEDERAL

FY19 Actual	FY20 Actual	FY21 Actual	FY22 Projection		Budget FY23
1,101,409	765,421	773,139	750,000	Medicaid Reimbursement	780,000
112,299	56,289	-	100,000	Medicare Part D Reimbursement	-
450,922	3,584	-	-	FEMA Reimbursement (Snow & Ice)	-
1,664,630	**825,294**	**773,139**	**850,000**		**780,000**



INTERGOVERNMENTAL REVENUE
STATE LOCAL

FY19 Actual	FY20 Actual	FY21 Actual	FY22 Projection		Budget FY23
-	-	-	-	40R Revenue	-
148,591	150,641	147,481	149,320	UML Debt Reimbursement	150,949
72,255	20,333	2,743	-	E-Rate Revenue	-
355,795	330,170	179,374	-	Various Grant - Reimbursement to General Fund	-
576,641	501,144	329,599	149,320		150,949

INTERGOVERNMENTAL REVENUE

CHERRY SHEET - SUMMARY

FY19 Actual	FY20 Actual	FY21 Actual	FY22 Projection		Budget FY23
150,935,483	163,023,947	166,954,478	178,548,325	School Funding (Chapter 70)	200,970,019
4,211,381	5,115,785	7,983,442	7,983,442	Education Reimbursement	11,041,794
27,638,370	27,663,109	28,609,577	28,609,577	General Gov't Reimbursement/ Distribution	29,286,733
182,785,234	**195,802,841**	**203,547,497**	**215,141,344**		**241,298,546**

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

FY19 Actual	FY20 Actual	FY21 Actual	FY22 Projection		Budget FY23
150,935,483	163,023,947	166,954,478	178,548,325	School/ Chapter 70	200,970,019
150,935,483	**163,023,947**	**166,954,478**	**178,548,325**		**200,970,019**

INTERGOVERNMENTAL REVENUE

CHERRY SHEET – OTHER EDUCATION REIMBURSEMENTS

FY19 Actual	FY20 Actual	FY21 Actual	FY22 Projection		Budget FY23
3,018,590	3,922,994	4,042,205	6,790,651	Charter School Tuition Reimbursement	9,849,003
1,192,791	1,192,791	1,192,791	1,192,791	School Building Authority Reimbursement (MSBA)	1,192,791
4,211,381	**5,115,785**	**5,234,996**	**7,983,442**		**11,041,794**

INTERGOVERNMENTAL REVENUE
GENERAL GOVERNMENT REIMBURSEMENT

FY19 Actual	FY20 Actual	FY21 Actual	FY22 Projection		Budget FY23
26,043,352	26,746,523	26,746,523	27,682,651	Unrestricted General Government Aid (UGGA)	28,430,083
511,345	507,446	439,772	420,086	Veterans' Benefits	353,714
198,479	209,228	214,672	247,186	State Owned Land	262,020
89,858	93,372	93,372	259,654	Vets/ Blind Exemption	240,916
795,336	106,540		-	ACRE Redevelopment Reimbursement	-
27,638,370	**27,663,109**	**27,494,339**	**28,609,577**		**29,286,733**

INTERGOVERNMENTAL REVENUE

AVAILABLE FUNDS - LOCAL

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
-		878,950		Pension Reserve	
100,000		200,000		Sale of City Property (Special Revenue)	
494,700	319,155	250,000	250,000	Vacant/ Foreclosed Property (Revolving)	250,000
-	100,000		25,000	Property Maintenance	25,000
-	30,000			Mitigation Funding	
1,695		1,000,000		Salary Reserve (Stabilization)	1,000,000
-				Overlay Surplus	
800,000		1,084,490		Capital Debt Service (Stabilization)	
-				Police Training (Receipt Reserved)	
1,490,000	676,269	1,200,000	1,200,000	PEG Access Revenue (Cable Franchise)	1,205,000
-	192,000	192,000		Ballpark Capital (Spinners)	
2,178,153		1,859,632	3,570,688	General Stabilization	3,177,727
115,000	150,000			148A Violations (Special Revenue)	
	-	43,977	45,021	Community Preservation Fund	47,000
5,179,548	**1,467,424**	**6,709,049**	**5,090,709**		**5,704,727**

CHARGES FOR SERVICES

SUMMARY

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
9,012,522	9,012,522	9,989,800	13,503,249	Indirect Cost of the Enterprise Funds	11,442,775
3,112,323	3,252,396	3,306,204	3,203,000	Trash/ Recycling Services	3,338,500
1,764,227	1,578,883	1,325,619	1,481,200	Fines and Forefeits	1,270,000
93,750	471,552	518,159	384,000	HOST revenue (Marijuana)	850,000
226,892	240,365	243,792	216,000	Cemetery Revenue	242,000
572,838	363,451	250,000	389,338	Ambulance Revenue	402,965
11,409,254	11,372,607	12,151,284	14,493,874	Enterprise Revenues - Water	12,472,874
24,817,945	24,515,086	24,793,465	26,807,647	Enterprise Revenues - Wastewater	26,431,000
8,746,285	8,286,516	5,494,213	8,626,974	Enterprise Revenues - Parking	8,170,674
				Other Funds - Charges/ Services	8,449,729
59,756,035	**59,093,378**	**58,072,535**	**69,105,281**		**73,070,517**

CHARGES FOR SERVICES
ENTERPRISE REIMBURSEMENT

FY19 Actual	FY20 Actual	FY21 Actual	FY22 Projection		Budget FY23
2,948,830	2,948,830	3,848,378	4,822,628	Water Utility - Indirect Costs (Reimburse General Fund)	4,120,521
5,023,683	5,023,683	5,023,201	7,211,038	Wastewater Utility - Indirect Costs (Reimburse General Fund)	6,124,902
1,040,009	1,040,009	1,118,221	1,469,583	Parking Enterprise - Indirect Costs (Reimburse General Fund)	1,197,352
9,012,522	**9,012,522**	**9,989,800**	**13,503,249**		**11,442,775**

CHARGES FOR SERVICES
TRASH FEES

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
3,097,008	3,248,846	3,302,804	3,200,000	Trash/ Recycling Services	3,335,000
3,000	3,550	3,400	3,000	Dumpster Fees	3,500
12,315	-	-	-	Clean Up Cost Reimbursement	-
3,112,323	**3,252,396**	**3,306,204**	**3,203,000**		**3,338,500**

CHARGES FOR SERVICES
FINES AND FORFEITS

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
1,704	2,455	225	1,000	Constable Fees	1,000
9,750	38,625	22,575	90,000	Inspectional - 21D Violations	90,000
591,014	584,672	383,279	575,000	Court Fines	400,000
166,851	162,567	179,103	160,000	Motor Vehicle Non-renewal Fees	18,000
299,825	286,579	236,939	250,000	Police Towing Reimbursement	239,000
454,460	324,026	360,888	250,000	Police - Special Detail Receipts	365,000
75,992	47,206	37,068	50,000	Fire - Special Detail Receipts	50,000
25,295	27,295	20,270	16,000	Code & Inspection Fines	20,000
20,026	12,555	23,770	20,000	Code & Inspection Signs	24,000
3,300	200	3,000	1,700	Health - Tobacco Fines	3,000
106,610	83,053	54,503	60,000	Health - 21D Violations	55,000
9,400	9,650	4,000	7,500	Health - Night Soil	5,000
1,764,227	**1,578,883**	**1,325,619**	**1,481,200**		**1,270,000**

CHARGES FOR SERVICES
HOST REVENUE

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
93,750	471,552	518,159	800,000	HOST revenue (Marijuana)	850,000
93,750	**471,552**	**518,159**	**800,000**		**850,000**

CHARGES FOR SERVICES
CEMETERY

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
204,980	223,260	231,492	200,000	Cemetery Openings	230,000
21,912	17,105	12,300	16,000	Cemetery Misc.	12,000
226,892	**240,365**	**243,792**	**216,000**		**242,000**

CHARGES FOR SERVICES
AMBULANCE REVENUE

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
572,838	363,451	250,000	389,338	Ambulance Recoverable Costs	402,965
572,838	**363,451**	**250,000**	**389,338**		**402,965**

CHARGES FOR SERVICES
WATER UTILITY

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
645,873	662,101	565,078	645,873	Water Lien Revenue	645,874
10,127,624	9,992,194	11,113,854	11,226,859	Water Usage	11,300,000
239,996	273,849	301,049	275,000	Water Miscellaneous	275,000
1,142	1,823	-	1,142	Junk/ Scrap	2,000
276,039	249,110		225,000	Solar Renewable Energy Credits	100,000
	600	-	-	Water Bulk	-
118,580	192,929	171,302	120,000	Water Fund Interest	150,000
-	-	-	-	Retained Earnings of the Utility	-
-	-	-	2,000,000	Free Cash	-
11,409,254	**11,372,607**	**12,151,284**	**14,493,874**		**12,472,874**

CHARGES FOR SERVICES
WASTEWATER UTILITY

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
16,478,305	16,867,646	17,170,884	17,857,548	Local Usage	17,800,000
2,775,745	1,993,195	2,062,033	1,875,000	Septage Receipts	2,000,000
1,208,422	1,218,383	1,086,035	1,100,000	Sewer Leins	1,100,000
-	1,800	600	-	Pre-Treatment Permits	-
21,672	19,561	12,806	18,831	Laboratory Analysis	19,000
1,694,438	988,493	1,333,681	1,300,000	Tewksbury Assessment	1,500,000
1,319,985	1,262,743	1,702,578	1,700,000	Chelmsford Assessment	1,900,000
1,048,283	1,954,038	1,266,571	1,706,000	Dracut/ Tyngsboro Assessment	1,912,000
265,874	208,479	154,053	250,268	Miscellaneous Other	200,000
5,220	749	4,223	-	Junk/ Scrap	-
-	-	-	-	Retained Earnings of the Utility	-
			1,000,000	Free cash	-
24,817,945	**24,515,086**	**24,793,465**	**26,807,647**		**26,431,000**

CHARGES FOR SERVICES
PARKING ENTERPRISE

Actual FY20	Actual FY21	Projected FY22		Budget FY23
970,626	441,618	700,000	Garage Fees - Ayotte	867,000
1,438,699	1,049,326	844,000	Garage Fees - Downes	1,250,000
217,309	127,438	52,000	Lot Fees - Davidson	204,000
1,335,056	974,248	765,000	Garage Fees - Roy	1,122,000
1,224,560	606,499	934,000	Parking Meters/ Kiosks	1,300,500
1,258,327	1,070,044	1,041,000	Garage Fees - Early	994,500
572,968	440,048	400,000	Garage Fees - Lower Locks	510,000
	9,882	40,000	Garage Fees - HCID	750,000
98,558	32,153	15,000	Parking Ticket - Late Fees	90,100
146,799	140,750	160,000	Parking Ticket - Mark Fees	174,900
36,017	18,080	30,000	Rental - Pass Card Fees	31,500
17,020	17,921	18,000	Sign Permits	20,000
887,827	483,080	545,000	Parking Tickets - Fines	772,500
482	453	300	Other Interest	1,000
-	-	-	Retained Earnings of the Utility	-
-	-	3,000,000	Free Cash	-
82,268	82,674	82,674	UML Debt Reimbursement	82,674
8,286,516	**5,494,213**	**8,626,974**		**8,170,674**

MISCELLANEOUS REVENUE
SUMMARY

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
738,015	1,086,862	485,264	545,000	Interest Earnings	498,000
2,242,767	2,077,851	2,078,085	1,276,500	Other Miscellaneous Receipts	1,517,351
2,980,782	**3,164,713**	**2,563,349**	**1,821,500**		**2,015,351**

MISCELLANEOUS REVENUE
INTEREST EARNINGS

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
550,877	892,470	313,802	375,000	Interest on Investments	325,000
187,138	194,392	171,463	170,000	Other Misc. Interest	173,000
738,015	**1,086,862**	**485,264**	**545,000**		**498,000**

MISCELLANEOUS REVENUE

OTHER MISCELLANEOUS REVENUE

Actual FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
(33,352)	36,115	297,907	50,000	Treasurer's Miscellaneous	300,000
807	2,806	885	2,000	Junk Revenue Miscellaneous	850
(30,100)	2,351	-	-	Various Department Bids & Specs	-
25,909	15,022	5,157	20,000	Library Miscellaneous	5,000
6,130	3,979	5,678	8,000	Assessors' Miscellaneous	5,500
4,550	450	35,379	-	Data Processing - Misc.	15,001
362,501	291,157	284,770	350,000	City Clerk Miscellaneous	285,000
140	-	43,300	500	Elections Miscellaneous	1,000
44,107	37,312	28,848	55,000	Planning Board - Advertising & Recording	29,000
26,570	15,750	24,507	11,000	Board of Appeals Fees	17,500
19,742	14,008	14,838	25,000	Police Department Misc.	15,000
111	81	20,012	5,000	Fire Department Misc.	75,000
8,700	5,579	3,240	10,000	Code and Inspection - Misc.	5,000
28,845	24,575	23,725	35,000	Sealer Misc.	24,000
35,850	39,250	30,100	40,000	Engineers Misc.	30,500
312,973	354,394	329,270	325,000	Wire Misc.	335,000
403	-	237,192	-	Misc Reimbursements	-
984	148	252	-	Law - Misc	-
-	42,564	14,003	-	Human Relations Misc	-
6,814	3,569	25,443	15,000	DPW Misc	15,000
4,505	11,632	-	-	Recreation Fees	-
	147,464	74,458	-	General Billing Lien revenue	-
114,700	112,000	109,850	100,000	Health - Food Establishments	105,000
166,685	37,376	-	125,000	Auditorium Revenue	-
19,200	19,200	-	-	Rental - Alumni Field	-
950,802	274,561	364,577	100,000	Energy Aggregation	250,000
114,822	86,069	2,044	-	Reimbursement - Prior Years	-
2,583	27,244	-	-	Sale of City Property	-
2,125	473,242	-	-	Legal Settlements	-
-	62	-	-	Water Liens	-
-	(110)	-	-	Water Usage Charges	-
45,661	-	-	-	Enel	-
-	-	-		Reimbursement Extended Polling	-
-	-	7,400		HEALTH-SEPTIC TANK SEWAGE	2,000
-	-	95,252		Auditing Misc	2,000
2,242,767	**2,077,851**	**2,078,085**	**1,276,500**		**1,517,351**

(This page intentionally blank)

FISCAL YEAR

2023

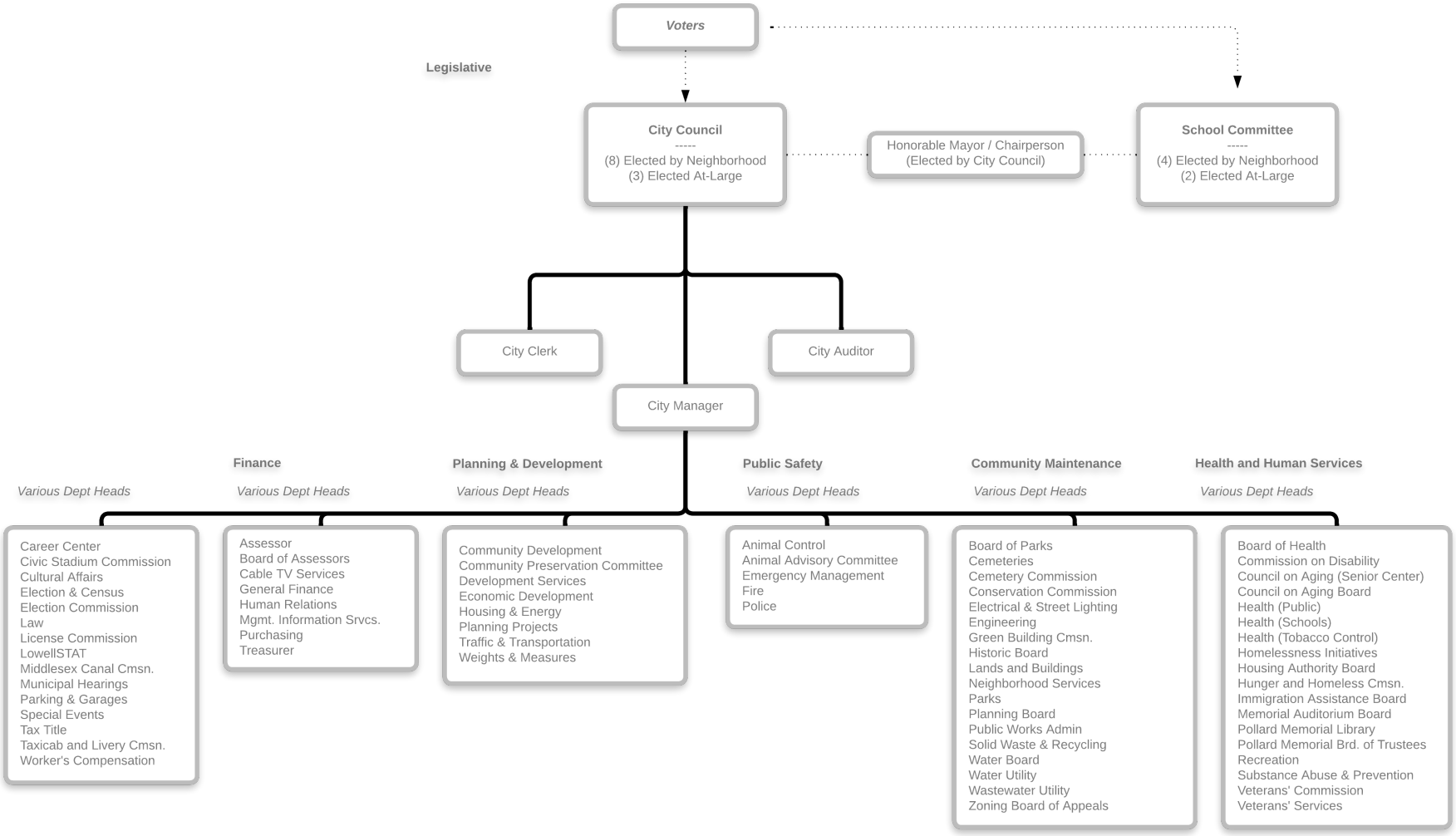
SECTION IV

DEPARTMENTAL DETAILS

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

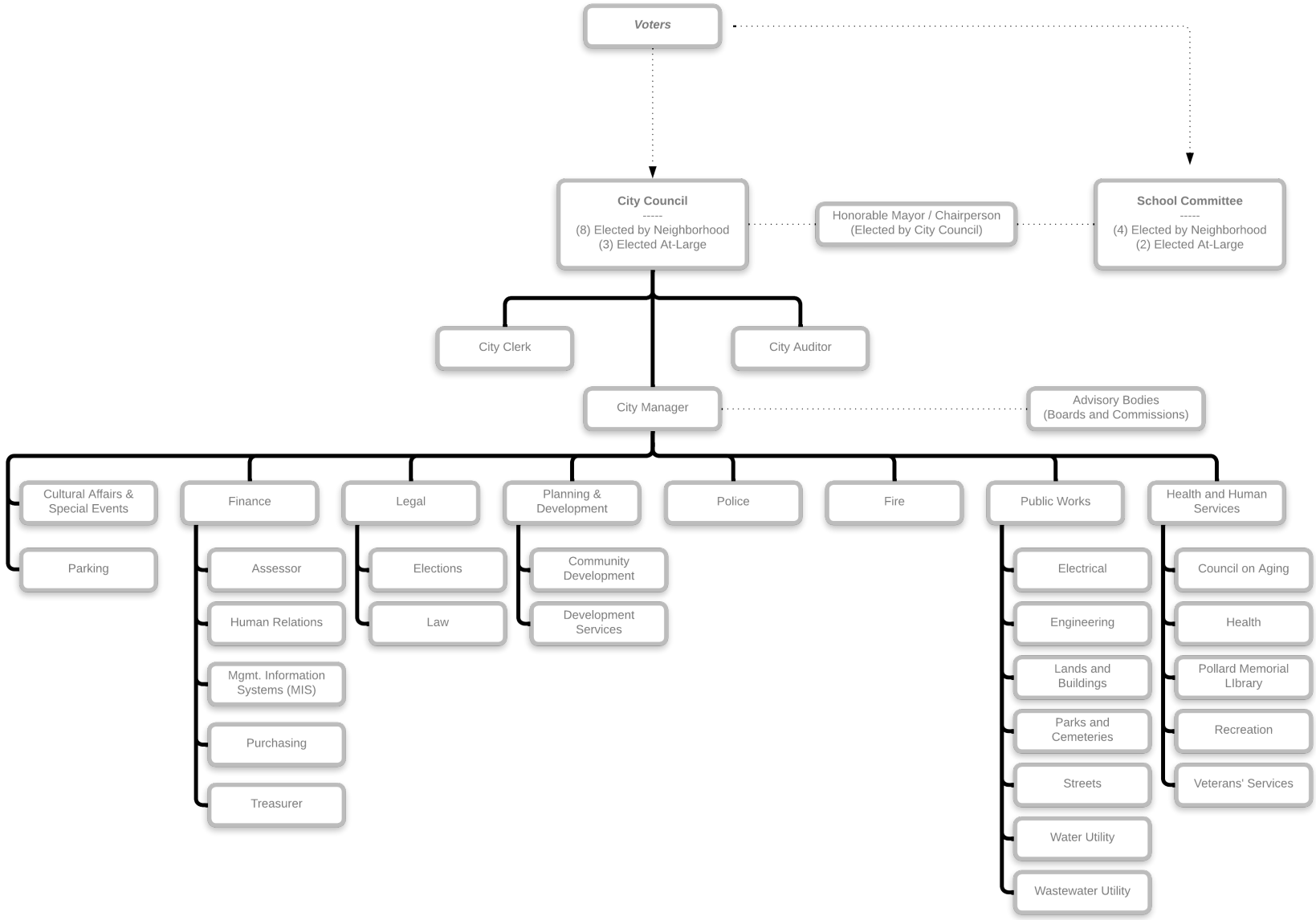
ORGANIZATIONAL CHART BY FUNCTION

City of Lowell, Massachusetts



ORGANIZATIONAL CHART BY DEPARTMENT

City of Lowell, Massachusetts



Department Directory

Department ***(linked to website)***	**Contact Information** ***(with active links)***
Assessors	Chief Assessor: Ellen Brideau 375 Merrimack Street, 1st Floor, Room 36 978-674-4200
Budget Department	Deputy Chief Financial Officer: Vacant 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: Kelly Oakes 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: Thomas A. Golden, Jr. 375 Merrimack Street, 2nd Floor, Room 43 978-674-4400
City Mayor	City Mayor: The Honorable Sokhary Chau 375 Merrimack Street, 2nd Floor, Room 50 978-674-4040

Department *(linked to website)*	**Contact Information *(with active links)***
Council on Aging (at Senior Center)	Executive Director: Lillian Hartman 276 Broadway Street 978-674-4131
Cultural Affairs & Special Events	Director, Cultural Affairs and Special Events: Peter Crew 50 Arcand Drive, 2nd floor 978-674-4260
Development Services	Director: Vacant 375 Merrimack Street, 2nd Floor, Room 55 978-674-4144
Elections	Director: Vacant 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: Phillip AJ Charron 99 Moody Street 978-459-5553
Health and Human Services	Director: Lisa Golden 341 Pine Street 978-674-4010
Human Relations	Director: Mary Callery 375 Merrimack Street, Basement, Room 19 978-674-4105

Department *(linked to website)*	**Contact Information *(with active links)***
Law	City Solicitor: Christine O' Connor 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: Terry Ryan 75 John Street 978-674-4014
Planning and Development	Director and Assistant City Manager: Christine McCall 50 Arcand Drive, 2nd floor 978-674-4252
Police	Interim Superintendent: Barry Golner 50 Arcand Drive 978-937-3200
Pollard Memorial Library	Interim Director: Dorcas Lewis 401 Merrimack Street 978-674-4120
Public Works	Interim Commissioner: Mark E. Byrne 1365 Middlesex Street 978-674-4111

Department *(linked to website)*	**Contact Information *(with active links)***
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: Joel Boyd, PH.D. 155 Merrimack Street 978-674-4320
Treasurer / Collector	City Treasurer: Theodoros Panagiotopoulos 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

(This page intentionally blank)

LEGISLATIVE

SUMMARY

PERSONNEL LIST (PAGE 722)

Actual FY19	Actual FY20	Actual FY21	Approved FY22
237,500	237,006	236,503	235,989
50,677	52,640	58,966	58,964
419,203	429,945	397,756	456,547
707,381	**719,591**	**693,225**	**751,500**

PROGRAM EXPENDITURES	Budget FY23
CITY COUNCIL	261,000
OFFICE OF THE MAYOR	72,596
CITY CLERK	476,495
	810,091

FINANCING PLAN	Budget FY23
TAXES	273,425
LICENSES AND PERMITS	72,368
CHARGES FOR SERVICES	-
INTERGOVERNMENTAL REVENUE	179,298
MISCELLANEOUS REVENUE	285,000
	810,091

LEGISLATIVE
CITY COUNCIL

HONORABLE SOKHARY CHAU

CITY MAYOR

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$255,000
	ORDINARY EXPENSES	$6,000
	TOTAL FY23 BUDGETED EXPENDITURES	**$261,000**

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 eleven 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).

EXPENSE DETAILS

CITY COUNCIL - 111		FY20 Actual	FY21 Actual	FY22 Approved	FY23 Requested	FY23 Manager
Personnel						
S & W Perm.		231,896	230,626	230,000	280,000	255,000
	Total	231,896	230,626	230,000	280,000	255,000
Expenses						
Advertising		5,111	5,877	5,989	6,000	6,000
	Total	5,111	5,877	5,989	6,000	6,000
	TOTAL BUDGET	**237,006**	**236,503**	**235,989**	**286,000**	**261,000**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 255,000
ORDINARY EXPENDITURES		$ 6,000
	TOTAL FY23 BUDGETED EXPENDITURES	$ 261,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 118,000**
TAX LEVY	118,000	
INTERGOVERNMENTAL REVENUE		**$ 143,000**
UNRESTRICTED AID (UGGA)	143,000	
	TOTAL FY23 BUDGETED REVENUES	$ 261,000

LEGISLATIVE
OFFICE OF THE MAYOR

HONORABLE SOKHARY CHAU

CITY MAYOR

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$52,596
	ORDINARY EXPENSES	$20,000
	TOTAL FY23 BUDGETED EXPENDITURES	**$72,596**

MISSION & SERVICES OVERVIEW

The Mayor's Office serves as a vital link between the residents of Lowell and the municipal government.

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.

FY22 ACCOMPLISHMENTS

- Extensively communicated Mayor's Office and city activities through Social and Traditional Media.
- Hosted and honored various community groups at City Hall, and in the community through traditional flag raisings, as well as new businesses with ribbon cuttings.
- Celebrated Cambodian New Year at Lowell City Hall. Over 100 people squeezed into the City Hall lobby for the celebration, which started with a blessing dance performed by Lowell Community Charter Public School students and students in the Cambodian Mutual Assistance Association youth program.

- Continued to honor long-standing businesses with framed citations and keys to the city.
- Signed a "Sister City" agreement with Kalamata, Greece. Kalamata Mayor Athanasios Vasilopoulos, alongside Lowell Mayor Sokhary Chau and former Mayor Bill Samaras, signed an agreement to form sister cities between Kalamata and Lowell in April 2022. Such a pact will unify the cities and allow them to support each other's business and culture.

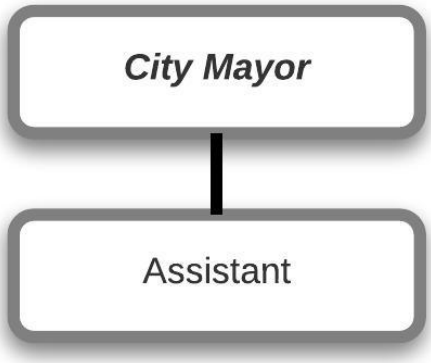
GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY22	Work collaboratively with city departments and community partners to offer new programs to spur economic development for entrepreneurs in vacant commercial storefronts. **Update**: *Working with various city departments and community partners to support local businesses in finding relief from the COVID recession.*	*Ongoing*
FY22	Work with the city and school administrations to continue moving forward with the Lowell High School project. **Update:** *Recurring meetings in place to ensure the LHS project is completed successfully.*	*Ongoing*
FY23	Promote the third party partners in their extensive efforts to clean up and beautify Lowell.	New
FY23	Continue to promote the work of the Mayor's office with a strong Social Media presence with the goal of getting more involved in the Cities events and peaking the interest of City government.	New
FY23	Provide services to all Lowell residents, especially those in underrepresented or underserved communities, such as the Southeast Asian and other minority groups to strengthen ties to City Hall and to local government services.	New

ORGANIZATIONAL CHART

OFFICE OF THE MAYOR

HONORABLE SOKHARY CHAU
CITY MAYOR



EXPENSE DETAILS

MAYOR'S OFFICE - 121		FY20 Actual	FY21 Actual	FY22 Approved	FY23 Requested	FY23 Manager
Personnel						
S & W-Perm		39,748	49,299	50,714	52,596	52,596
	Total	39,748	49,299	50,714	52,596	52,596
Expenses						
Office Supplies		1,600	1,049	1,885	5,000	5,000
Office Operations		8,377	4,835	1,900	6,000	6,000
Council Travel/ Training/ Seminars		2,735	805	4,465	5,000	5,000
Mayoral Portrait		-	2,978	-	4,000	4,000
	Total	12,712	9,667	8,250	20,000	20,000
	TOTAL BUDGET	**52,460**	**58,966**	**58,964**	**72,596**	**72,596**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY	
PERSONAL SERVICES		$	52,596
ORDINARY EXPENDITURES		$	20,000
TOTAL FY23 BUDGETED EXPENDITURES		$	72,596

FINANCING PLAN	DETAIL	SUMMARY	
TAXES		**$**	**36,298**
TAX LEVY	36,298		
INTERGOVERNMENTAL REVENUE		**$**	**36,298**
UNRESTRICTED AID (UGGA)	36,298		
TOTAL FY23 BUDGETED REVENUES		$	72,596

LEGISLATIVE
OFFICE OF THE CITY CLERK

MICHAEL GEARY
CITY CLERK

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$460,770
	ORDINARY EXPENSES	$15,725
	TOTAL FY23 BUDGETED EXPENDITURES	**$476,495**

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.

FY21 ACCOMPLISHMENTS

- Provided staff for more than 30 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.
- 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.
- Offered many of the clerk's offices services online and ran city council meetings via zoom.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY20	Implementation of City Physician Registration program **Update**: *Working with various organizations towards implementation.*	*Ongoing*
FY20	Physical re-organization of City Clerk's office space **Update**: *Assessing best manner in which to re-organize the office space.*	*Ongoing*
FY20	Update web presence on City Website **Update**: *Updating website presence to include relevant materials.*	*Ongoing*
FY22	Increase storage space for vital records. **Update:** *Working with various departments in City hall and third party vendors for ideas optimize storage of records.*	*Ongoing*
FY23	Continue to work with MIS and bring additional services online.	New
FY23	Produce City Council agendas for distribution; record all actions taken at meetings; distribute timely notification of Council actions; index all items acted upon; and produce and maintain permanent, bound records of City Council proceedings.	New

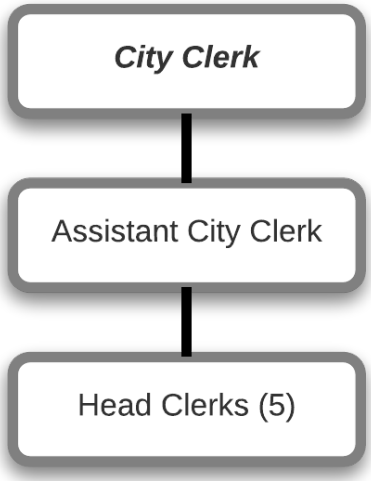
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Birth Record Requests	11,365	10,500	15,000	15,000
Death Record Requests	5,090	5,267	6,000	6,000
Marriage Record Requests	250	2,000	2,500	2,500
Marriage Intentions	100	200	500	500

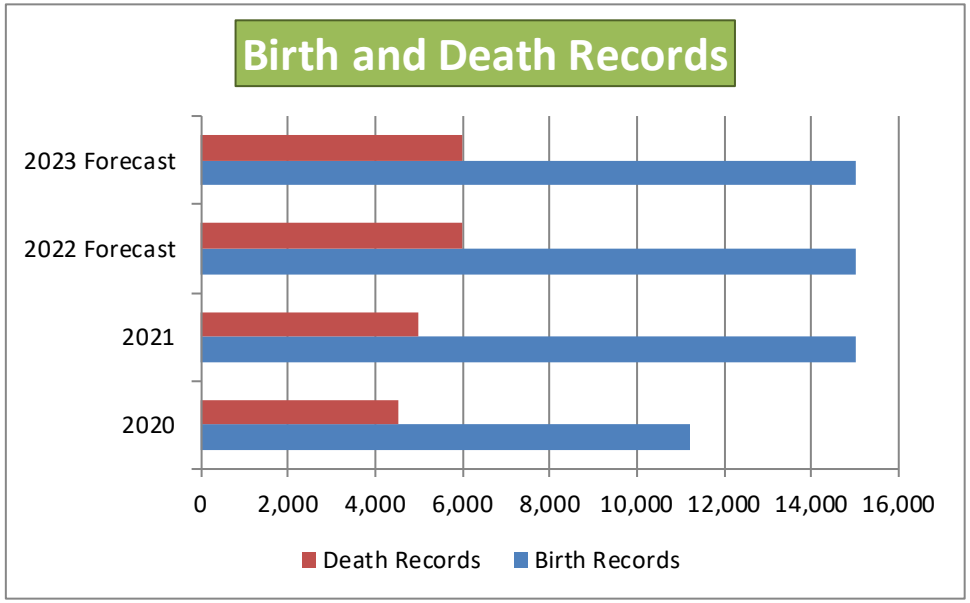
ORGANIZATIONAL CHART

OFFICE OF THE CITY CLERK

MICHAEL GEARY
CITY CLERK



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 few years.

Measurement	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Birth Records	11,236	15,000	15,000	15,000
Death Records	4,509	5,000	6,000	6,000

EXPENSE DETAILS

CITY CLERK - 161		FY20 Actual	FY21 Actual	FY22 Approved	FY23 Requested	FY23 Manager
Personnel						
S & W - Perm		392,532	385,701	441,186	459,464	460,770
	Total	392,532	385,701	441,186	459,464	460,770
Expenses						
Repair & Maint. Equipment		-	595	-	-	-
Professional Services		5,195	2,468	5,000	5,000	5,000
Printing & Binding		-	-	-	-	-
Office Supplies		3,604	6,604	3,175	3,175	3,175
Dues & Subscriptions		100	-	2,550	2,550	2,550
Computer Equip/ Soft.		26,390	2,388	4,636	5,000	5,000
	Total	35,289	12,055	15,361	15,725	15,725
	TOTAL BUDGET	**427,821**	**397,756**	**456,547**	**475,189**	**476,495**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 460,770
ORDINARY EXPENDITURES		$ 15,725
	TOTAL FY23 BUDGETED EXPENDITURES	$ 476,495

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 119,126**
TAX LEVY	119,126	
MISCELLANEOUS REVENUE		**$ 285,000**
CITY CLERK MISCELLANEOUS	285,000	
LICENSES AND PERMITS		**$ 72,369**
MARRIAGE - JP FEES	25,000	
MARRIAGE - LICENSE	21,690	
BUSINESS PERMITS	25,679	
	TOTAL FY23 BUDGETED REVENUES	$ 476,495

(This page intentionally blank)

CITY MANAGER

SUMMARY

THOMAS A. GOLDEN, JR.

CITY MANAGER

PERSONNEL LIST (PAGE 722)

Actual FY19	Actual FY20	Actual FY21	Approved FY22	PROGRAM EXPENDITURES	Budget FY23
5,663,320	5,362,806	5,779,575	5,740,009	OFFICE OF THE CITY MANAGER	6,043,339
46,912	30,234	20,436	50,000	MANAGER - TRANSFER TO SCHOOLS	50,000
463,956	474,296	393,464	481,000	MARKETING & DEVELOPMENT	470,000
-	-	-	450,229	CONTINGENCY	3,668,322
-	-	-	296,317	RESERVE FOR WAGES	-
596,545	418,999	386,806	412,914	CABLE ACCESS	417,914
188,620	190,273	111,235	113,487	CULTURAL AFFAIRS/ SPECIAL EVENTS	202,726
6,959,352	**6,476,608**	**6,691,516**	**7,543,956**		**10,852,301**

FINANCING PLAN	Budget FY23
TAXES	5,765,486
LICENSES AND PERMITS	5,000
CHARGES FOR SERVICES	2,492,084
INTERGOVERNMENTAL REVENUE	2,589,731
MISCELLANEOUS REVENUE	-
	10,852,301

CITY MANAGER
OFFICE OF THE CITY MANAGER

THOMAS A. GOLDEN, JR.

CITY MANAGER

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$807,717
	ORDINARY EXPENSES	$9,841,858
	TOTAL FY23 BUDGETED EXPENDITURES	**$10,649,575**

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 his 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 his 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 the WinterFest.

FY22 ACCOMPLISHMENTS

- Allocated $53.6 million in city-funded support to the Lowell Public Schools, including $15.7 million in direct cash to exceed the City's Net School Spending requirements.
- In the latter half of FY2022 representatives from the City Manager's Neighborhood Services division, the Lowell Police Department, Lowell Fire Department, Development Services (i.e. Inspectional Services), and the Department of Public Works, reinvigorated the neighborhood walks after a pause due to COVID. Collectively, the city team and neighborhood residents alike, are seeing and feeling the positive impact of the action items completed after each walk.

- Continued to pursue the MSBA's Accelerated Repair Program ("ARP") and was awarded an additional project for a new roof at one of the City's elementary schools. The eight projects from the prior year's award are in their final stages and have made way for safer schools for our student population. This funding allows for the repairs to improve our schools at a cost that is up to 80% reimbursable by the MSBA.
- Oversaw major progress on some of the City's biggest capital projects, this includes but is not limited to: making major headway on the Lord's Overpass, and construction activity on the Lowell High School project, including the demolition and construction of a new gymnasium.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY22	Continue progress on the Lowell High School project, including development of the Preferred Schematic Report. **Update**: The LHS construction project continues into Phase 2 in the Summer of CY2022 with the demolition of the existing gym and construction of the next freshman academy.	*Ongoing*
FY22	Improve public safety through investment in technology and infrastructure improvements. **Update**: *Police locker room project was completed in FY 21 and the CAD upgrade is well on its way. In FY21 the city council also approved capital projects requests for a new fire truck, renovations to a LPD garage, and the conversion of an LPD evidence room.*	*Ongoing*
FY22	Improve the quality of life for Lowell residents by investing in infrastructure including roads, bridges, sidewalks, etc. Also focus on marketing Lowell and improving the cleanliness and appearance of the neighborhood business districts. **Update**: *Programmed additional funding in the FY23 capital budget to meet this priority of the City Council and to match the Chapter 90 funding apportionment from the state. Began analyzing use of ARPA to fund these investments.*	*Ongoing*
FY23	Improve communications between residents, businesses, and City Hall.	New
FY23	Expand in-person outreach to residents and small businesses to discuss emerging issues, and coordinate follow-up information on key, short-term, and large infrastructure initiatives and activities, in collaboration with City departments.	New

FY23	To champion economic development with a concentrated effort in business retention, in addition to attracting new business to the city, with the focus on reviving the local economy in the midst of the pandemic and consequent recession.	New
FY23	Expand outreach efforts with a focus on connecting and building meaningful relationships with the various communities that do not typically seek City services or participate in public processes.	New
FY23	To continue extensive outreach to community on available jobs and positions on boards & commissions.	New
FY23	Engage community input and make meaningful investment in Lowell, using ARPA funding.	New

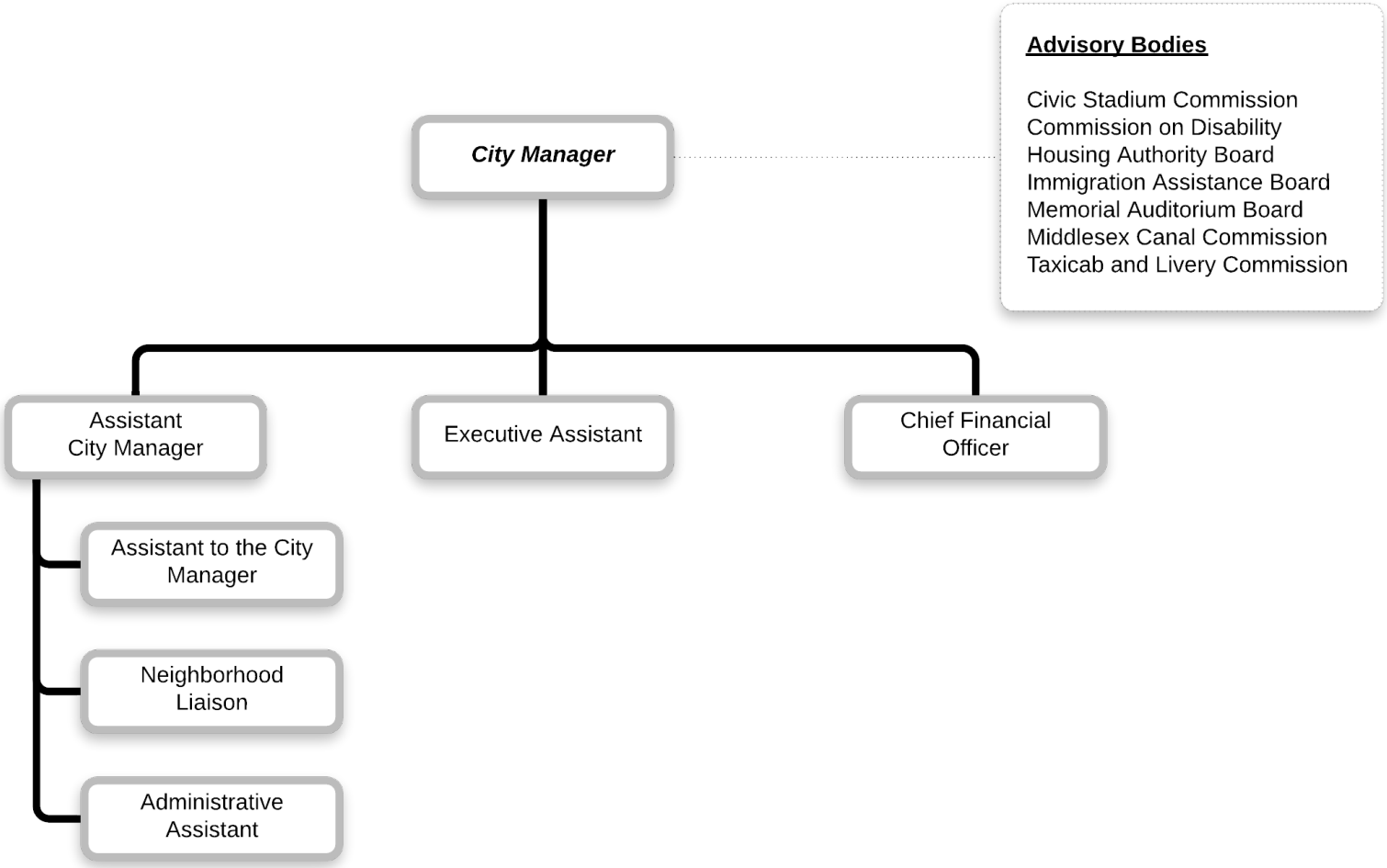
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	FY2021	Forecast FY2022	Target FY2023
City Council Motions Responded To	181	220	200	250
Average Response Time (Days) to Citizen Requests (Through Website)	18.2	18.2	16	7
Development Services	42	42	40	40
Health & Human Services	18.9	18.9	15	15
Manager's Office	7	7	7	7
School Department	25	25	20	20
Parking	20	20	15	15
Planning & Development	25	25	20	20
Police	29	29	24	24
Public Works	15	15	13	13
Wastewater	15	15	14	14
Water	27	27	24	24
Multiple Departments	61	61	50	50
Number of motions responded to per City Council meeting	N/A	N/A	10	10
Number of followers on City's Twitter	9,321	9,400	10,800	12,000
Number of City's Facebook Likes	11,260	14,000	20,000	25,000

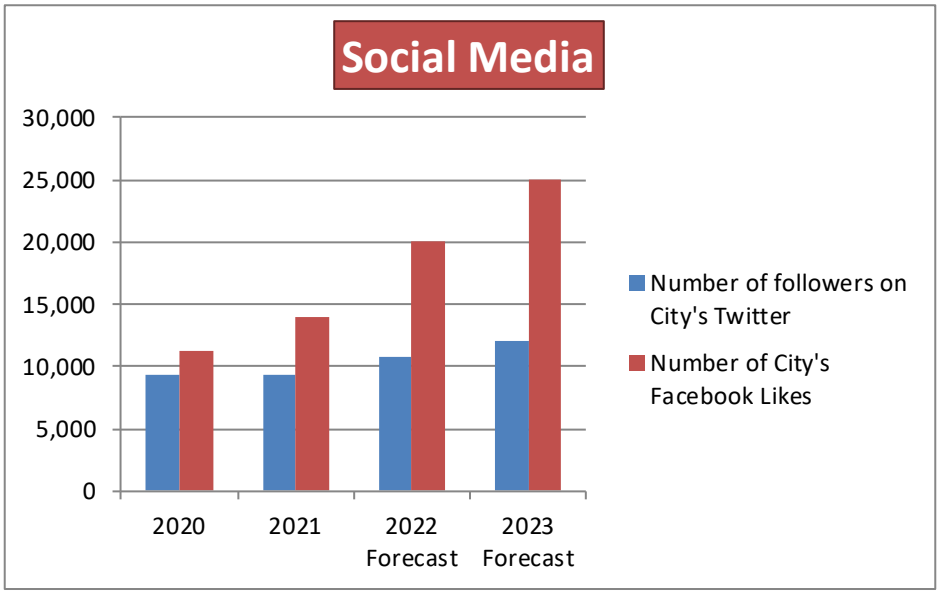
ORGANIZATIONAL CHART

OFFICE OF THE CITY MANAGER

THOMAS A. GOLDEN, JR.
CITY MANAGER



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	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Number of followers on City's Twitter	9,321	9,400	10,800	12,000
Number of City's Facebook Likes	11,260	14,000	20,000	25,000

EXPENSE DETAILS

CITY MANAGER - 123	FY20 Actual	FY21 Actual	FY22 Approved	FY23 Requested	FY23 Manager
Personnel					
Salaries & Wages - Permanent	562,259	543,359	635,498	678,834	678,834
Salaries & Wages - Temporary	-	-	-	-	-
Sick Leave Incentive	1,312,077	1,224,920	1,250,000	1,250,000	1,250,000
Total	1,874,336	1,768,280	1,885,498	1,928,834	1,928,834
Expenses					
School Electricity	2,264,146	2,296,320	2,493,000	2,498,000	2,498,000
School Heating/Gas	1,164,473	1,688,007	1,293,000	1,548,000	1,548,000
Repair & Maint. Equipment	-	-	125	125	125
Leasing Equipment & Service	-	-	1,400	1,400	1,400
Professional Services	25,172	1,500	27,000	27,000	27,000
Advertising	-	-	1,730	1,730	1,730
Office Supplies	4,519	3,407	4,500	4,500	4,500
Misc.- Supplies - Other	3,581	110	-	-	-
Mass. Municipal Association Dues	16,193	16,873	18,000	18,000	18,000
In-State Travel Reimbursement	213	-	850	850	850
Transportation Reimbursement & Seminar	-	-	4,500	4,500	4,500
Conferences/Seminars/Eduction	999	2,000	4,500	4,500	4,500
Out of State Travel	-	-	3,000	3,000	3,000
Office Furniture & Equip	7,894	1,364	500	500	500
Computer Equipment & Seminar	-	-	400	400	400
Dues & Subscriptions	1,281	1,716	2,006	2,000	2,000
Total	3,488,470	4,011,296	3,854,511	4,114,505	4,114,505
TOTAL BUDGET	**5,362,806**	**5,779,575**	**5,740,009**	**6,043,339**	**6,043,339**

LOWELL SCHOOL SYSTEM	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Medicaid Reimbursement Expense	30,234	20,436	50,000	50,000	50,000
Total	30,234	20,436	50,000	50,000	50,000
TOTAL BUDGET	**30,234**	**20,436**	**50,000**	**50,000**	**50,000**

MARKETING DEVELOPMENT	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Professional Auditorium	200,000	200,000	200,000	200,000	200,000
Auditorium Facility Maintenance	-	38,040	40,000	40,000	30,000
Marketing - OT	-	1,264	11,000	10,000	10,000
Business/Marketing Development, CVB	164,781	101,097	140,000	140,000	140,000
Cultural Development	-	-	-	-	-
Special Events	78,266	28,063	65,000	70,000	65,000
Merrimack Repertory Theatre	31,249	25,000	25,000	25,000	25,000
Total	474,296	393,464	481,000	485,000	470,000
TOTAL BUDGET	**474,296**	**393,464**	**481,000**	**485,000**	**470,000**

MANAGER'S CONTINGENCY	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Reserve Fund	-	-	450,229	750,000	2,078,911
Reserve for wages	-	-	296,317	-	1,589,411
Total	-	-	746,546	750,000	3,668,322
TOTAL BUDGET	**-**	**-**	**746,546**	**750,000**	**3,668,322**

CABLE ACCESS	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel					
Salaries & Wages - Stipends	10,000	10,000	10,000	10,000	15,000
Salaries & Wages - Education (CH 22)	113,161	111,384	113,883	113,883	113,883
Total	123,161	121,384	123,883	123,883	128,883
Expenses					
Legal & filing Fees	-	-	-	-	-
Contracted Services - "LTC"	163,431	163,431	163,431	163,431	163,431
Misc - Supplies - Other	45	110	500	500	500
Dues & Subscriptions	-	-	100	100	100
Equipment - Other	57,811	27,000	50,000	50,000	50,000
Transfer to Lowell Schools	74,551	74,992	75,000	75,000	75,000
Transfer to Lowell Voc.	-	-	-	-	-
Total	295,838	265,532	289,031	289,031	289,031
TOTAL BUDGET	**418,999**	**386,916**	**412,914**	**412,914**	**417,914**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
EXECUTIVE - OFFICE OF THE MANAGER		**$ 6,043,339**
PERSONAL SERVICES	1,928,834	
ORDINARY EXPENDITURES	4,114,505	
MANAGER - MEDICAID EXPENSE		**$ 50,000**
ORDINARY EXPENDITURES	50,000	
MARKETING DEVELOPMENT		**$ 470,000**
PERSONAL SERVICES	10,000	
ORDINARY EXPENDITURES	460,000	
CONTINGENCY		**$ 3,668,322**
ORDINARY EXPENDITURES	3,668,322	
RESERVE FOR WAGES		**$ -**
ORDINARY EXPENDITURES	-	
CABLE ACCESS		**$ 342,914**
PERSONAL SERVICES	128,883	
ORDINARY EXPENDITURES	214,031	
TRANSFER TO SCHOOL (GLRTHS/ LPS)		$ 75,000
TRANSFER TO SCHOOL (GLRTHS/ LPS)	75,000	
TOTAL FY23 BUDGETED EXPENDITURES		$ 10,649,575

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 5,665,406**
TAX LEVY	5,665,406	
INTERGOVERNMENTAL REVENUE		**$ 2,492,084**
UNRESTRICTED AID (UGGA)	2,492,084	
CHARGES FOR SERVICES		**$ 2,492,084**
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	2,492,084	
TOTAL FY23 BUDGETED REVENUES		$ 10,649,575

CITY MANAGER
CULTURAL AFFAIRS & SPECIAL EVENTS

PETER CREWE
DIRECTOR

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$202,726
	ORDINARY EXPENSES	$0
	TOTAL FY23 BUDGETED EXPENDITURES	**$202,726**

MISSION & SERVICES OVERVIEW

To help create and promote a high quality cultural environment that offers appealing and exciting 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. Since its inception CASE has become a key lynch pin in the City's arts and culture sector. CASE produces events throughout the year that draw thousands of residents and visitors to Lowell. These events include: Winterfest, Lowell's annual two day festival in February that highlights local bands, artists, restaurants and vendors; 4th of July; the Kerouac Park summer performance series; the annual Halloween Monster Bash and City of Lights Parade and Celebration.

In addition, CASE, serves as the primary conduit for other organizations when they utilizes city services to produce events in Lowell. These events include: the Lowell Folk Festival, Southeast Asian Water Festival, Bay State Marathon and Lowell Kinetic Sculpture Race, Points of Light and the Puerto Rican Festival among an ever increasing list. Moving into 2022 CASE is also partnering with Project Learn and Beyond Walls to produce a mural festival, which will highlight a number of new mural projects across the city. With CASE serving as one central office for organizations wishing to produce events in the city it stream lines the process for them, making it more efficient and easier to produce events in the city.

In addition to all this CASE works with film and production companies looking to film movies and TV shows in Lowell. CASE coordinates and facilitates the permitting process and makes suggestions on filming locations and support locations for crews. This work has made Lowell an attractive place for film companies and Lowell locations can be seen in a wide variety of films including: *The Tender Bar, Boston Strangler* (in process), *God Mother* and *Defending Jacob.*

FY22 ACCOMPLISHMENTS

- **Canalway Cultural District (CCD)**
  - Launched the Kerouac Park Summer Concert series in 2021, programming six nights throughout the summer, providing opportunities for local performers and local vendors and entertainment for residents at no charge
  - Initiated a needs assessment for Derby Park in Association with DPD

- **Marketing**
  - Redesigned the Likelowell web site, enhancing amenity and attraction specific pages for small businesses and the artist community
  - Continued to maintain street kiosks and garage posters with a 3-month cycle of informational insert replacements
  - Continued to engage with UMass Lowell interns to assist in promotion of the City's image as well as increase awareness of, and attendance at arts, cultural attractions and special events. Including the return of a weekly newsletter distributed to 4,500 people
  - Placed image and event specific print and radio ads and produced collateral materials

- **Events**
  - Following a Covid hiatus, successfully relaunched City of Lights, Lowell's annual Holiday event, drawing record setting crowds and new participants
  - Winterfest – relaunched Winterfest in February of 2022 at a new location at the Lowell Memorial Auditorium. In addition to booking in six local bands, giving them the opportunity to play before much larger crowds, CASE introduced new events to Winterfest. These events included: A Poetry Slam competition hosted by Lowell Speaks, an Arts Market and Youth Mural Competition

- **Public Art**
  - In partnership with Project Learn and Beyond Walls helped to produce two large scale murals in downtown. CASE helped to create the necessary mural ordinance and get it passed through the City Council
  - Based on CASE's long track record of public art was invited by New England Foundation for the Arts to participate in their *Making It Public* program which will result in a call for new public art and grant funding in FY23
- **Lowell Cultural Council**
  - Continued to provide administrative support to the Lowell Cultural Council which awarded $180,00, to support 53 Lowell-based arts, cultural, and humanities projects
  - Hosting 5 Public Art Markets throughout the summer to help drive local economic activity for artists.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY20	Work with Economic Development to support their initiatives. **Update**: *Collaborated throughout the pandemic to maximize business support and outreach*	*Ongoing*
FY20	Add second street piano. **Update**: *Additional piano in storage but holding pending identification of location and resources.*	*Ongoing*
FY21	Develop 2-3 more street level art projects. **Update:** *Supported installation of sidewalk art in Downtown. Launched a call for a new street art project on Central/Middle Streets*	*Ongoing*
FY21	Coordinate City-side efforts for smooth transition of Folk Fest Dance Stage from Dutton Street/NPS parking lot to Tremont Yard parking, Lot A. *Worked with the Festival Foundation to identify new locations and review logistics.*	**Complete**
FY21	Enhance Folk Festival Destination Lowell component. **Update:** *Working with Festival Foundation and partners reimagine Destination Lowell and make it more accessible to small non-profits.*	*Ongoing*
FY21	Transition to all online permitting process from applications to approval. **Update:** *Coordinating with MIS to bring permitting process online.*	*Ongoing*
FY22	Create a citywide public mural policy & streamlined application process. **Update:** *City wide mural ordinance passed. Two large scale murals added to the downtown streetscape.*	*Ongoing*
FY22	Develop an app for residents and visitors to help market all the City has to offer. **Update**: *App created, needs to be Beta Tested.*	*Ongoing*
FY22	Work with community stakeholders for a Downtown public mural. **Update:** *Hired a public art consultant to assist with downtown public art projects.*	*Ongoing*
FY22	Install electronic kiosks in Downtown Lowell	*Ongoing*

	Update: *Awaiting feedback from the incoming manager on electronic kiosks downtown.*	
FY23	Introduce Mural/Street Art Festival in August/September 2022 highlighting Lowell's murals and public art projects.	New
FY23	Work to expand the Marketing of Lowell Cultural Council projects through increased social media and traditional media.	New
FY23	Launch a new central corporate sponsorship and fundraising committee to recruit support for all City sponsored events.	New

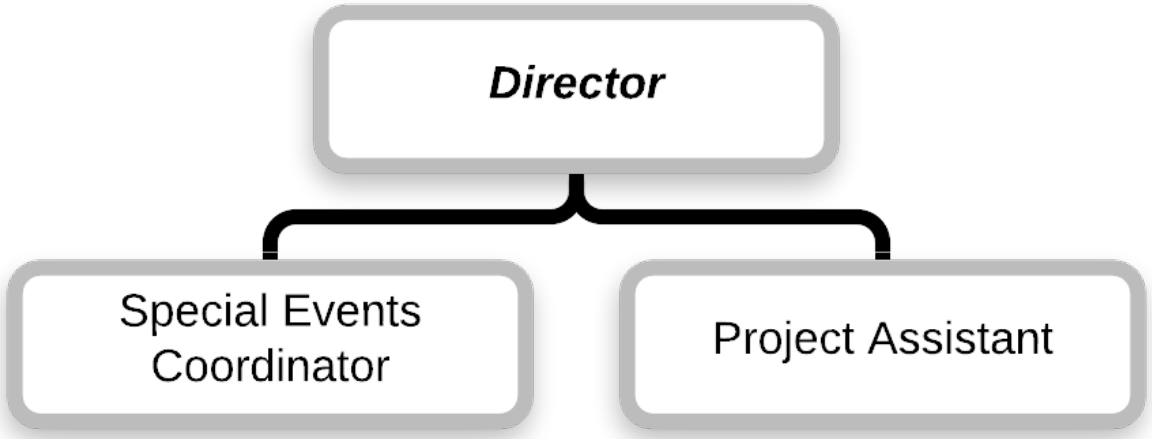
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Overall attendance for events CASE staff coordinates and/or permits annually	221,590	500	220,000	150,000
Number of Large-Scale Events (1,000-150,000 attendees) hosted and/or permitted throughout the year	16	0	18	18
Number of Mid-Scale events (under 1,000) hosted and permitted throughout the year	30	11	75	40
Number of volunteers coordinated	70	0	75	50
Number of volunteer hours logged	595	0	500	400
Number of corporate sponsors recruited to support City-sponsored programs	163	170	170	180
Amount of sponsorship dollars supporting City-sponsored programs	$189,370	$0	$200,000	185,000
Number of grant applications processed	75	30	80	75
Number of grants made	50	53	60	50
Number of community informational meetings	20	25	25	20
Number of partner & community planning meetings attended to coordinate logistics, programming, marketing, etc.	115	80	120	90
Community planning partners (no financial)	30	35	35	35
Number of informational e-blasts circulated to local community	110	50	125	52
Events Calendar-direct visits	22,103	19,300	25,000	37,000
Number of Lowell events promoted annually	1,600	200	1,700	1,700
Ethnic Festival processions	11	0	20	20
Flag Raisings	7	19	30	35
Groups engaged/ supported/ partnered	115	80	110	115

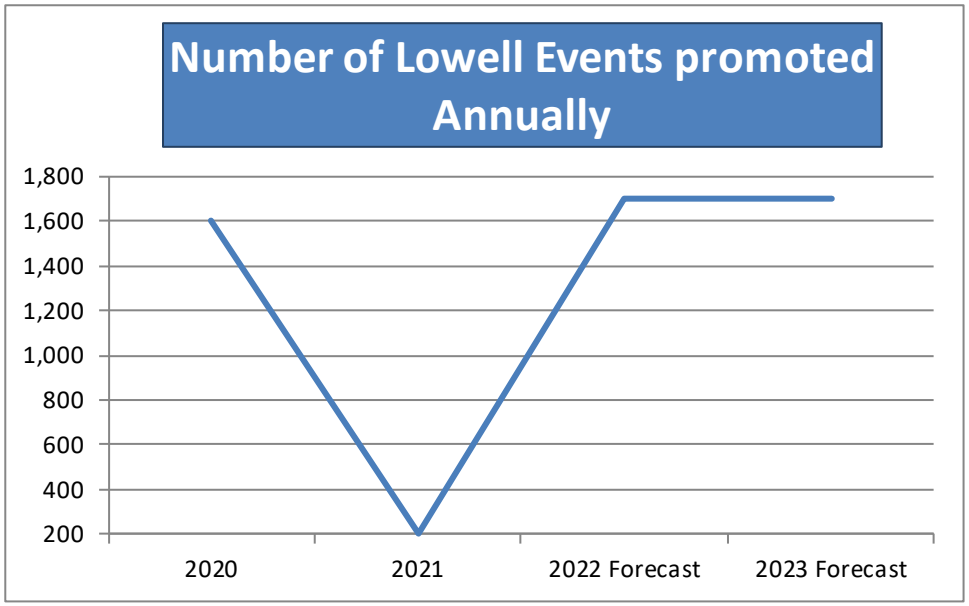
ORGANIZATIONAL CHART

CULTURAL AFFAIRS & SPECIAL EVENTS (CASE)

PETER CREWE
DIRECTOR



LOWELLSTAT CHART(S)



The Cultural Affairs and Special Events department partners with many local businesses and organizations to provide support for smaller community events. The number of these events are on the rise as is the promotion and public outreach.

Measurement	FY2020 Actual	2021 Actual	FY2022 Forecast	FY2023 Target
Number of Lowell events promoted annually	1,600	200	1,700	1,700

EXPENSE DETAILS

CULTURAL AFFAIRS & SPECIAL EVENTS - 124	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel					
S & W-Perm.	190,273	111,235	113,487	204,386	202,726
S & W-Temp.	-	-	-	-	-
TOTAL BUDGET	**190,273**	**111,235**	**113,487**	**204,386**	**202,726**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 202,726
ORDINARY EXPENDITURES		$ -
	TOTAL FY23 BUDGETED EXPENDITURES	$ 202,726

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 100,079**
TAX LEVY	97,647	
BOAT EXCISE	2,432	
LICENSES AND PERMITS		**$ 5,000**
SPECIAL ALCOHOL PERMIT	5,000	
INTERGOVERNMENTAL REVENUE		**$ 97,647**
UNRESTRICTED AID (UGGA)	97,647	
	TOTAL FY23 BUDGETED REVENUES	$ 202,726

(This page intentionally blank)

FINANCE

SUMMARY

CONOR BALDWIN

CHIEF FINANCIAL OFFICER

PERSONNEL LIST (PAGE 722)

Actual FY19	Actual FY20	Actual FY21	Approved FY22	PROGRAM EXPENDITURES	Budget FY23
165,092	163,718	163,293	163,942	FINANCE - GENERAL	278,534
128,344	88,404	88,404	91,711	BUDGET DEPARTMENT	103,293
550,633	558,299	562,100	569,233	AUDITING	674,935
364,142	393,554	381,242	396,105	PURCHASING	409,244
526,431	592,458	574,737	714,463	ASSESSING	614,195
774,030	794,254	781,737	805,403	TREASURER/ COLLECTOR	862,238
324,354	355,579	346,420	457,466	HUMAN RELATIONS	584,030
1,765,235	1,604,121	1,708,750	1,874,214	MANAGEMENT INFORMATION SYSTEMS	2,168,049
4,598,261	**4,550,387**	**4,606,682**	**5,072,537**		**5,694,519**

FINANCING PLAN	Budget FY23
TAXES	2,108,044
LICENSES AND PERMITS	8,203
CHARGES FOR SERVICES	371,354
INTERGOVERNMENTAL REVENUE	2,884,418
MISCELLANEOUS REVENUE	322,500
	5,694,519

FINANCE
GENERAL FINANCE

CONOR BALDWIN

CHIEF FINANCIAL OFFICER

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$181,179
	ORDINARY EXPENSES	$1,000
	TOTAL FY23 BUDGETED EXPENDITURES	**$182,179**

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.

FY22 ACCOMPLISHMENTS

- City was awarded the GFOA Distinguished Budget Award for FY21.
- Completed a refunding in September of FY2022, which generated total net savings of **$401,147** through the remaining life of the bonds refunded.
- Limited the tax increase in FY2022, providing the residents of Lowell with one of the lowest average single family tax bills in the Commonwealth (245th lowest of 350 communities who reported to the Department of Revenue in FY2021).
- 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.

- Provided support and financial planning to fully fund the City's Net School Spending obligation without the aid of federal funds consecutively for FY19, FY20, FY21 and projected for FY22.
- Finished FY21 with a **$17,780,512** in "free cash"

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY20	Fund the city's yearly commitment to the OPEB Policy. **Update**: *Contributed 5% of FY2020 certified free cash to the OPEB Trust*	*Ongoing*
FY20	Provide professional financial consultation to all ongoing capital projects in the city. **Update**: *Worked closely with the city's project managers to provide counsel and guidance on all ongoing capital projects.*	*Ongoing*
FY21	Communicate information regarding the budget process widely to the public, including the neighborhood groups and other stakeholders. **Update:** *The CFO and Deputy CFO participated in several Council subcommittee meetings, as well as joined the Belvidere Neighborhood Group meeting and Lowell Votes group to discuss the budget process and various components of City Finances. The CFO participated as a guest lecturer in UML graduate classes on public finance.*	*Ongoing*
FY21	Provide professional financial support to the city's OPM for the ongoing Lowell High School project. **Update**: *The CFO will start regularly attending meetings of the Owner, Architect, and Construction Manager ("OAC") on the LHS Project.*	*Ongoing*
FY22	Increase the city's credit rating to AA+ **Update**: *Maintained credit rating through the pandemic, despite significant financial pressures.*	*Ongoing*
FY22	Build the city's reserve above $13 million. **Update**: *The "rainy day fund" ended FY2022 (6/30/22) at 12.86 million.*	*Ongoing*
FY22	Research and communicate information regarding participatory budgeting to the City Council and the public. **Update**: *To be discussed with the new City Council finance subcommittee.*	*Ongoing*

FY23	Begin "Understanding Your Taxes" informational newsletters to residents.	**NEW**
FY23	Monitor revenue and expenditures and maintain the City's long-term financial viability by forecasting the City's funding sources and uses.	**NEW**
FY23	Begin outreach efforts to different locations citywide to implement Participatory Budgeting process.	**NEW**

PERFORMANCE METRICS

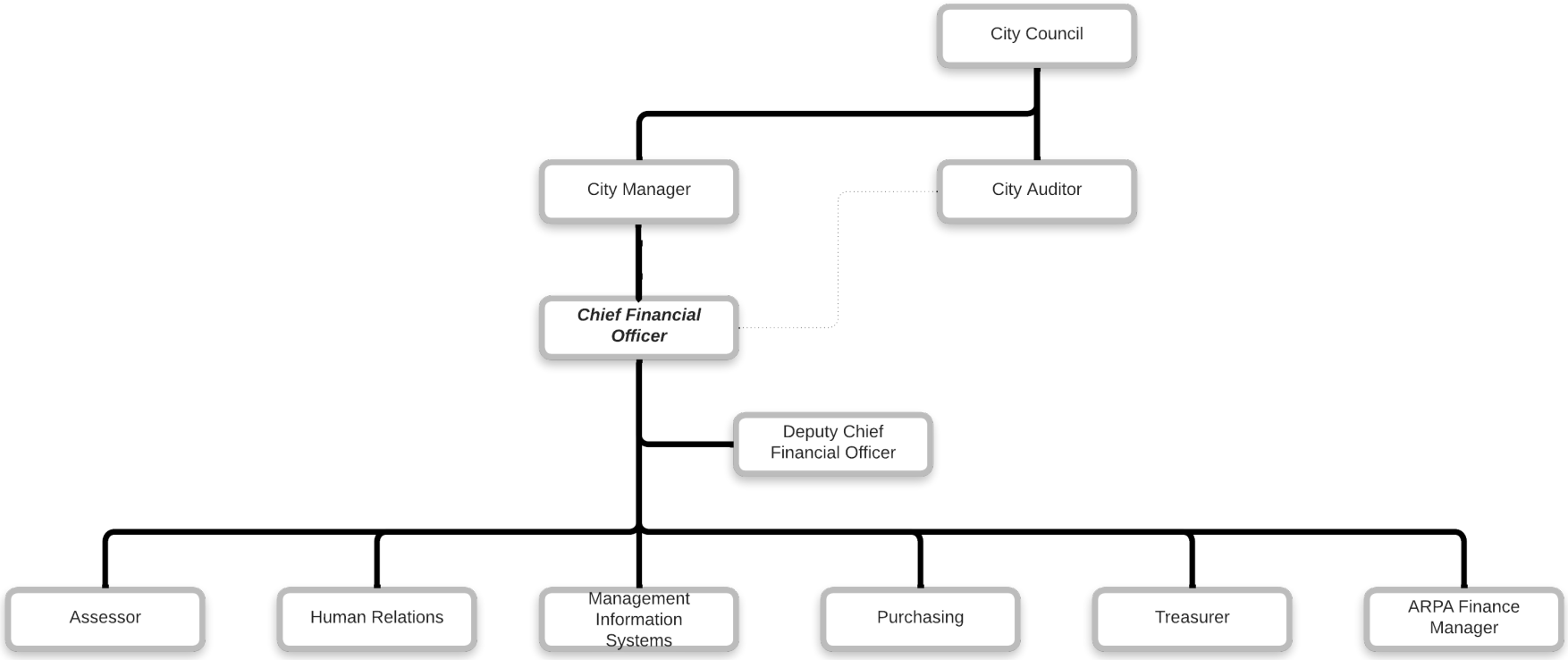
Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Standard and Poor's (S&P) Bond Rating	AA-	AA-	AA	AA+
Stabilization Fund Balance	$12,283,568	$12,863,344	$17,489,017	$17,500,000
Annual Free Cash certification	$7,462,706	$17,780,512	$3,976,162	$4,000,000
Percent Change in General Fund NET Position (Over prior FY)[41]	0%	0%	1%	5%
Lowell Single Family Tax Bill – Dollars Below MA Average	($1,801.00)	($1,332.00)	($1,744.00)	($1,775.00)
Direct cash contribution from the General Fund to the Schools	$16,359,201	$16,359,201	$15,736,053	$12,736,053
Met NET school spending	Exceeded	Exceeded	Exceeded	Exceeded
Dollars over (+) /under (-) Net School Spending Requirement	$7,329,498	$6,527,386	$3,388,921	$2,750,000
Budget Transfers Approved	133	133	90	100
OPEB Liability (as of June 30)	$793,425,712	$859,367,705	$875,000,000	$925,000,000
OPEB Trust Balance	$10,608,472	$13,527,923	$14,879,845	$15,250,000
Pension Liability	$230,512,993	$260,174,916	$275,000,000	$300,000,000
Pension Fiduciary Net Position as a % of Total Pension Liability	61.19%	61.23%	62%	65%

[41] Beginning net position of the government activities has been revised to reflect the implementation of GASB Statement #75. The implementation of this standard required the OPEB liability to be revised due to the use of different methods and assumptions as previously required by GASB Statement #45.

ORGANIZATIONAL CHART

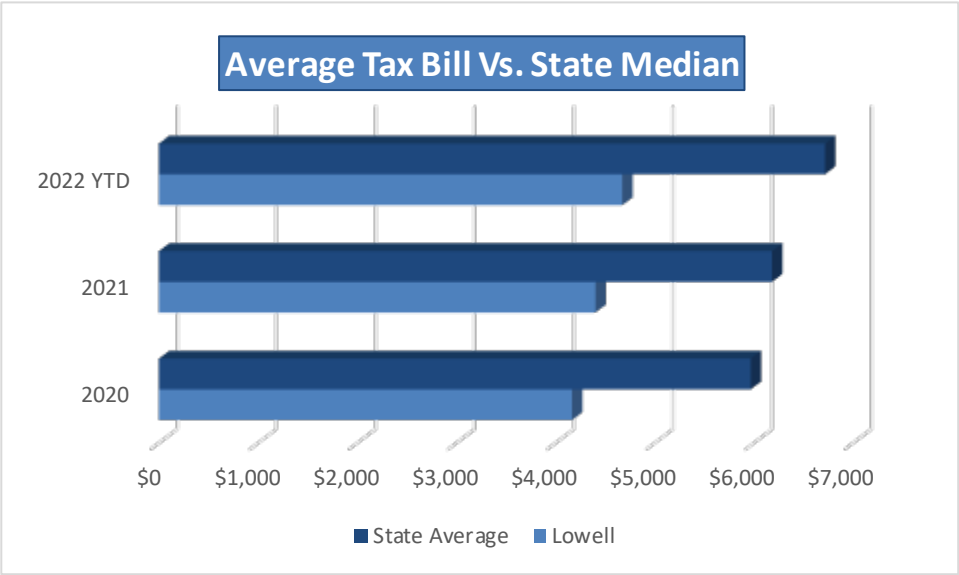
FINANCE

CONOR BALDWIN
CHIEF FINANCIAL OFFICER



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	FY2020 Actual	2021 Actual	2022 YTD
Lowell	$4,066	$4,168	$4,404
State Average	$5,789	$5,969	$6,185

EXPENSE DETAILS

FINANCE GENERAL - 133		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel						
Salaries-Perm		161,825	162,318	163,942	280,148	277,534
Salaries - Temp		-	-	-	-	-
Outside Funding (Non Tax Levy)		-	-	-	(98,969)	(96,354)
	Total	161,825	162,318	163,942	181,179	181,179
Expenses						
Office Supplies		-	975	1,295	1,000	1,000
	Total	-	975	1,295	1,000	1,000
	TOTAL BUDGET	**161,825**	**163,293**	**165,237**	**182,179**	**182,179**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 277,534
ORDINARY EXPENDITURES		$ 1,000
	TOTAL FY23 BUDGETED EXPENDITURES (GROSS)	$ 278,534

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 66,090**
TAX LEVY	66,090	
INTERGOVERNMENTAL REVENUE		**$ 66,090**
UNRESTRICTED AID (UGGA)	66,090	
CHARGES FOR SERVICES		**$ 146,354**
ARPA FUNDING	96,354	
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	50,000	
	TOTAL FY23 BUDGETED REVENUES	$ 278,534

FINANCE
BUDGET DEPARTMENT

VACANT

DEPUTY CHIEF FINANCIAL OFFICER

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$103,293
	ORDINARY EXPENSES	$0
	TOTAL FY23 BUDGETED EXPENDITURES	**$103,293**

MISSION & SERVICES OVERVIEW

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

The primary responsibility of the Budget Department is to prepare the annual operating and capital budgets for submission by the City Manager to the City Council as required by Chapter 44 of the Massachusetts General Laws. In order to produce a fiscally sound budget for an upcoming fiscal year, it is necessary to consistently monitor and analyze the activities of the current fiscal year as well as those of prior fiscal years to detect trends in both revenue and expenditure categories which may have an impact on future budgets.

The Budget Department is also involved in the preparation of official statements and other related documents for bond sales, calculation of the tax rate, working with city finance heads to utilize their budgets most efficiently, aid in the year end closing processes, the preparation of appropriation and transfer recommendations, and finally sits as the CFO's first hand person for any ad-hoc financial projects.

FY22 ACCOMPLISHMENTS

- Received the GFOA's Distinguished Budget Presentation Award for the FY21 capital and operating budgets.
- Balanced the FY2022 budget.
- Worked with Department Staff to resolve issues from the FY2020 Audit Management Letter.
- Met regularly with department finance staff to discuss ongoing finance projects, address any finance concerns, and to relay any finance related information from the top down.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY19	Incorporate interactive graphics on the City website in regards to finances and funding for transparent budgeting. **Update**: *There is a city wide initiative to create a more robust City of Lowell website, leaning on this and the possible opportunity to invest in a vendor to create a more interactive budget to achieve this goal.*	*Ongoing*
FY19	Monitor revenue and expenditures in order to maintain the City's long-term financial stability with forecasting. **Update**: *This is an ongoing goal year over year, with the goal of creating tools to better perform this task each year.*	*Ongoing*
FY20	Review and recommend performance metrics for all departments that are aligned with strategic goals of the City. **Update**: *This is an ongoing process and will be a major priority on FY24.*	*Ongoing*
FY20	Revamp Budget Document **Update**: *This is an ongoing process and each year the budgeted is reviewed to add in pertinent data and to omit data that no longer adds value.*	*Ongoing*
FY23	Overhaul budget book to find areas to reduce quantity without compromising quality. A focus ion FY22 will be on all KPI's and creating a more well-rounded and relevant model.	New
FY23	Aide in spending and tracking the American Recovery Plan funding.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
GFOA Distinguished Budget Award	Won	Win	Win	Win
GFOA Criteria Rated Outstanding or Proficient	99.00%	100.00%	100%	100%
Capital plan appropriation (Total All Sources)	$58,573,310	$35,569,584	$44,030,454	$45,631,946
Capital funds planned for infrastructure improvements	$42,547,912	$30,715,393	$8,700,000	$42,017,011
Capital funds planned for public safety improvements	$6,909,022	$3,204,758	$652,000	$1,589,935
Capital funds planned for community development	$9,116,376	$1,649,433	$3,393,294	$1,550,000
Capital funds planned for department equipment	$0	$0	$1,000,000	$475,000

ORGANIZATIONAL CHART

BUDGET DEPARTMENT

VACANT
DEPUTY CHIEF FINANCIAL OFFICER

Deputy CFO

EXPENSE DETAILS

BUDGET DEPARTMENT - 133	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel					
Salaries-Perm	84,782	88,404	91,711	103,293	103,293
Total	84,782	88,404	91,711	103,293	103,293
TOTAL BUDGET	**84,782**	**88,404**	**91,711**	**103,293**	**103,293**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 103,293
ORDINARY EXPENDITURES		
	TOTAL FY23 BUDGETED EXPENDITURES	$ 103,293

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 51,647**
TAX LEVY	51,647	
INTERGOVERNMENTAL REVENUE		**$ 51,647**
UNRESTRICTED AID (UGGA)	51,647	
	TOTAL FY23 BUDGETED REVENUES	103,293

FINANCE
OFFICE OF THE CITY AUDITOR

KELLY OAKES
CITY AUDITOR

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$617,335
	ORDINARY EXPENSES	$57,600
	TOTAL FY23 BUDGETED EXPENDITURES	**$674,935**

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, status changes, employee reimbursements, and the reporting of sick, vacation, and personal time accruals as well as the yearly W-2 Federal and State reporting

The department reviews all contracts, purchase orders, and invoices for completeness and accuracy as well as the processing of all applicable payments. The department is also tasked with completing the yearly 1099 Federal reporting.

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.

FY22 ACCOMPLISHMENTS

- Implemented tighter controls over non-purchase order bill payments to ensure policies and procedures are enforced
- Protected assets by establishing, monitoring, and enforcing internal controls
- Worked in collaboration with the finance team to increase much needed staffing in payroll function to free up resources to advocate for change, building on best business practices in payroll

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Employee Self Service (ESS) & electronic delivery for w-2 option for employees to continue with management's green/paperless initiatives. **Update**: *Ongoing, employees are expected to have the ability to opt-in and receive their W-2 electronically via ESS.*	*Ongoing*
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 be used together with operational best practices to minimize/avoid material weaknesses or significant deficiencies. **Update**: *Continuing to work with external auditors to formalize this.*	*Ongoing*
FY20	Work with Treasury, Accounts Payable, and other operational departments to identify potential vendors to utilize ACH payments. This will reduce paperwork, stock costs, and reduce any potential void/reissue payments. **Update**: *Researching possibilities with Enterprise Bank to identify the most effective and efficient route of paying bills electronically.*	*Ongoing*
FY20	Develop efficiencies and identify timing issues to optimize the Accounts Payable scheduling to best maximize cash flow. **Update**: *Identifying methods to maximize cash flow.*	*Ongoing*
FY21	Implement a biweekly pay system to maximize efficiency in the Payroll Department and mitigate the risk of error. **Update:** *Strategically planning for the implementation of bi-weekly payroll with a goal of January 2023.*	*Ongoing*
FY22	Work with appropriate department heads to clear management letter comments from external audit, specifically concentrating on the comments that are reoccurring **Update:** *Several management comments cleared during FY2022. Continue to work on recurring comments related to purchase order dates by enforcing the City's Reserve System ordinance.*	*Ongoing*

FY22	Work with department heads citywide to standardize, formalize and automate some of the day-to-day financial processes. **Update:** *Working with departments to roll out decentralized invoice entry.*	*Ongoing*
FY23	Work with all departments to implement action entry and workflow approval in MUNIS for all payroll changes, eliminating a mostly paper based process	New
FY23	Documentation of the payroll process in the form of a "manual" that will list the process end to end, standard operating procedures, past practices, tax and reporting due dates etc… to help ensure continuity of the mission critical payroll function of getting employees paid accurately and on time	New
FY23	Documentation of the accounts payable process in the form of a "manual" that will document the process, including screen shots, to help ensure timely payment of all city vendors	New
FY23	Introduce online electronic time and attendance tools to further increase productivity and efficiencies	New

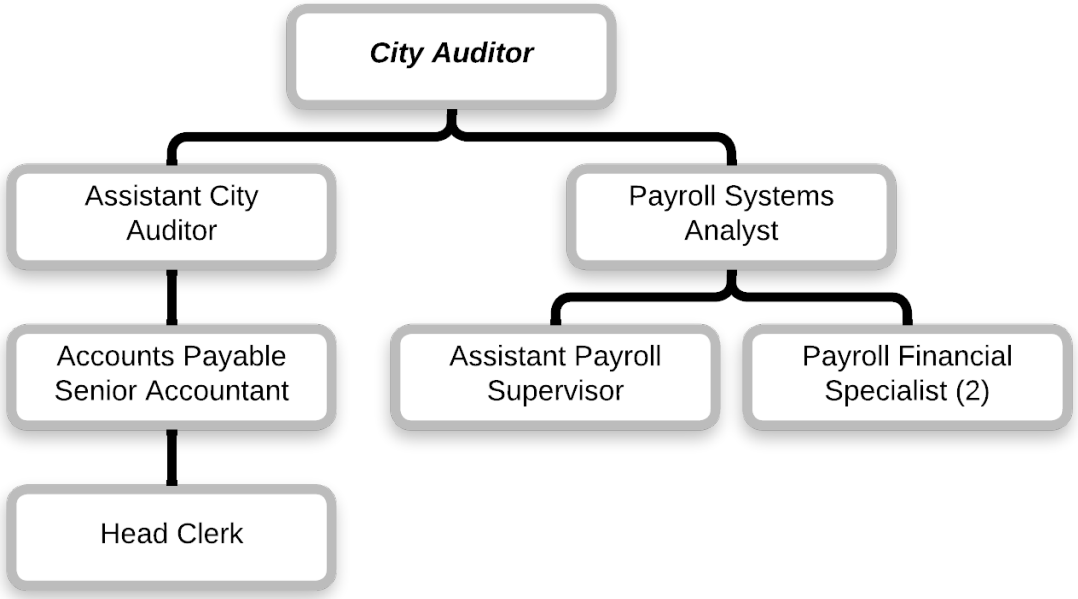
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Complete financials on time	3/31/21	12/31/21	12/31/22	3/1/23
Complete Schedule A on time	5/11/2021	11/30/21	11/30/22	11/30/2023
Expenditure reports to the City Council	2	2	4	4
Number of budget adjustments	144	139	175	500
Number of general journal adjustments	229	218	300	1,000
Number of invoices processed	37,541	36,500	37,000	36,000
Number of requisitions approved	6,611	6,750	7,000	8,000
Electronic Payroll Advice Percentage	90%	91%	93%	95%

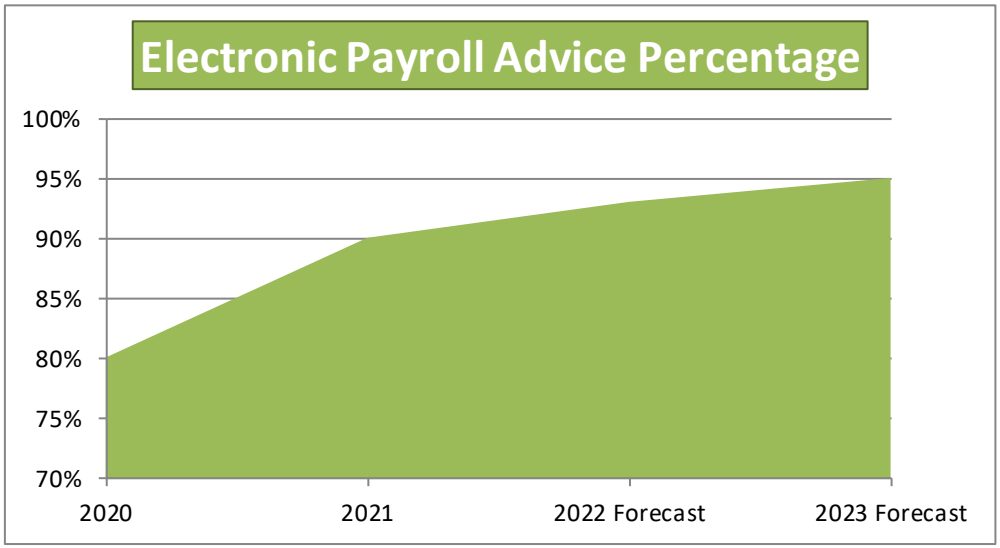
ORGANIZATIONAL CHART

OFFICE OF THE CITY AUDITOR

KELLY OAKES
CITY AUDITOR



LOWELLSTAT CHART(S)



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

Measurement	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Electronic Payroll Advice Percentage	80%	90%	93%	95%

EXPENSE DETAILS

CITY AUDITOR - 135	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel					
Salaries-Perm	455,663	504,065	511,633	601,515	608,335
Salaries - Overtime	-	-	-	9,000	9,000
Total	455,663	504,065	511,633	610,515	617,335
Expenses					
Forms & Supplies	2,764	5,642	4,000	4,000	4,000
In-State Travel & Training MUNIS/UMAS/MMA	750	-	1,000	1,000	1,000
License	90	-	200	200	200
Independent Audit	45,979	50,000	50,000	50,000	50,000
Leasing Equipment	1,109	2,292	2,300	2,300	2,300
Ins. Premium -Bond	100	100	100	100	100
Total	50,792	58,034	57,600	57,600	57,600
TOTAL BUDGET	**506,454**	**562,100**	**569,233**	**668,115**	**674,935**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 617,335
ORDINARY EXPENDITURES		$ 57,600
TOTAL FY23 BUDGETED EXPENDITURES **(GROSS)**		$ 674,935

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 311,468**
TAX LEVY	311,468	
INTERGOVERNMENTAL REVENUE		**$ 311,468**
UNRESTRICTED AID (UGGA)	311,468	
CHARGES FOR SERVICES		**$ 50,000**
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	50,000	
MISCELLANEOUS REVENUE		**$ 2,000**
AUDITING MISCELLANEOUS	2,000	
TOTAL FY23 BUDGETED REVENUES		$ 674,935

FINANCE
PURCHASING

P. MICHAEL VAUGHN

CHIEF PROCUREMENT OFFICER

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$266,124
	ORDINARY EXPENSES	$143,120
	TOTAL FY23 BUDGETED EXPENDITURES	**$409,244**

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 Secretary of State's website, Comm Buys, posted on the Purchasing Bulletin Board and in the local newspaper when appropriate. The City's Invitation for Bids (IFB) and Request for Proposals (RFP) can be downloaded directly from the City's website.

FY22 ACCOMPLISHMENTS

- Issued numerous bids for Covid-19 and EOC projects, including, Hepa Filters for air purifiers and PPE equipment
- Developed and issued RFP's for Owners Project Management Services and Designer Services for LeLacheur Park
- Developed the design bid for the City Hall Bathroom renovation project and Police Fence Project
- Developed bids and assisted the School Department for multiple procurements for MSBA funded boiler projects, new gym floors at two schools, HVAC at the Reilly School, the LHS Freshman Roof and the LHS Project
- Developed and issued the bids for Wastewater's engineering services for three tasks; sewerage, drainage and storm water. Others bids included polymer, chemicals, sludge transport and on-call sewerage and drainage repairs.
- Developed and issued the bids for Water's granular activated carbon, chemicals, lagoon dual media and on-call water repairs.
- Working with DPW, issued multiple bids for repairing streets, Boiler, HVAC, Sprinkler and Compressor on-call contracts,
- Issued Elevator Repairs bids and contracts for the City, Parking and Schools
- Issued a new 3 year contract Management of Parking Facilities and Services

- Provide the City procurement services, whether in person at City Hall or remotely when needed

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY21	Increase adoption of electronic Purchase Orders issued to vendors. **Update:** *Purchasing is averaging multiple electronic purchase orders requests daily*	*Ongoing*
FY21	Cross train staff further, to meet the City's procurement needs. **Update:** *In person training one on one is occurring daily and group sessions are conducted as requested to City and School personal*	*Ongoing*
FY22	Continue to structure Purchasing to meet the City's procurement needs 24/7	**Complete**
FY22	Work with all departments to develop their bids, to achieve the best product/service, at the best price on time. **Update:** *All contracts from FY18, FY19, FY20 are scanned and in the vendor electronic file; FY21 and FY22 contracts are being scanned as executed.*	*Ongoing*
FY23	Continue to proactively reach out to City Departments and Schools to work on new bids to replace expiring contracts	New
FY23	Work with vendors who are being awarded a contract, the help needed to provide the City the required documentation, particularly when working with multiple remote addresses	New

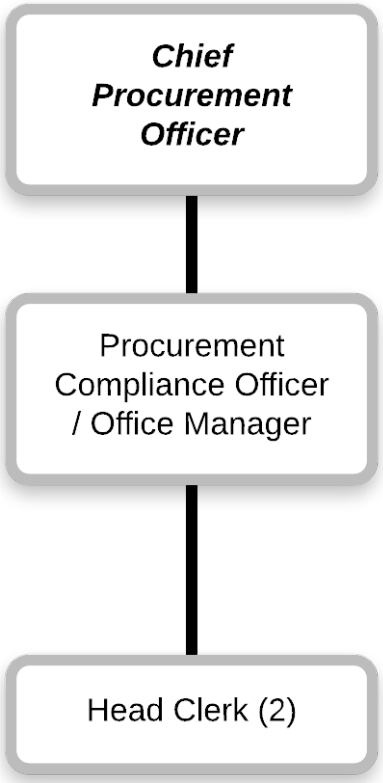
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Records added, updated, deleted in vendor database	50,300	50,400	50,800	51,000
Number of contracts processed	475	600	575	600
Purchase orders under $10,000	6,182	6,100	6,200	6200
Purchase orders over $35,000	429	305	284	290
Purchase orders processed	6611	6,300	7000	7000
Purchase orders requiring 3 written quotes	312	415	525	525
RFP's and IFB's fully developed	84	90	105	90

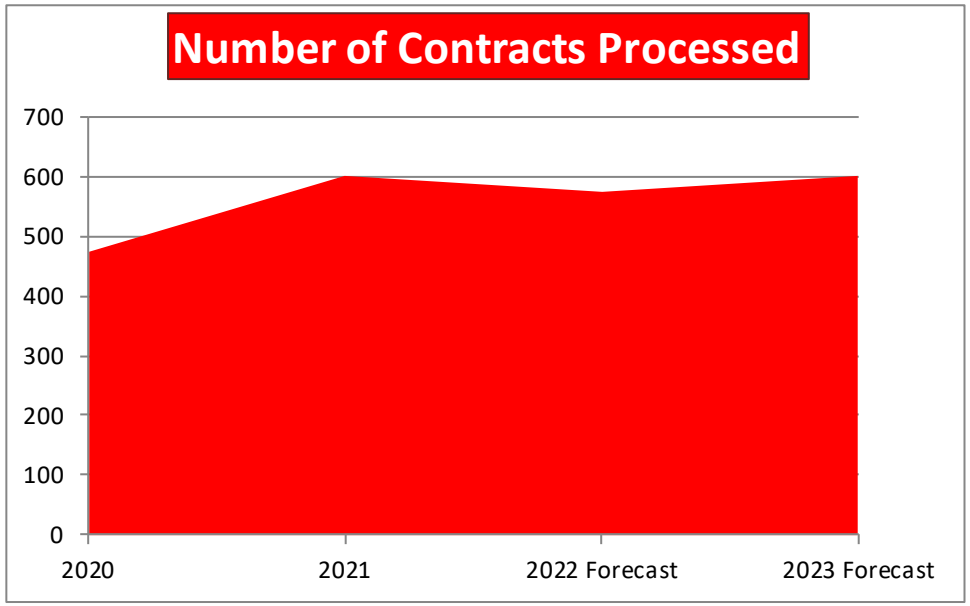
ORGANIZATIONAL CHART

PURCHASING

P. MICHAEL VAUGHN
CHIEF PROCUREMENT OFFICER



LOWELLSTAT CHART(S)



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

Measurement	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Number of contracts processed	475	600	575	600

EXPENSE DETAILS

PURCHASING DEPARTMENT - 138		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel						
S & W-Perm.		237,423	249,280	252,679	264,685	265,818
Longevity		305	305	306	306	306
	Total	237,728	249,586	252,985	264,991	266,124
Expenses						
Repair & Maint. Equip		461	287	500	500	500
Advertising		14,865	14,878	14,875	14,875	14,875
Printing & Binding		476	-	150	150	150
Office Supplies		1,828	1,200	1,500	1,500	1,500
Dues & Subscriptions		100	337	317	317	317
Trans. Reimbursement & Seminars		500	600	778	778	778
Purchase of Services		111,853	114,354	125,000	125,000	125,000
	Total	130,083	131,656	143,120	143,120	143,120
	TOTAL BUDGET	**367,811**	**381,242**	**396,105**	**408,111**	**409,244**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 266,124
ORDINARY EXPENDITURES		$ 143,120
	TOTAL FY23 BUDGETED EXPENDITURES	$ 409,244

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 179,622**
TAX LEVY	179,622	
INTERGOVERNMENTAL REVENUE		**$ 179,622**
UNRESTRICTED AID (UGGA)	179,622	
CHARGES FOR SERVICES		**$ 50,000**
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	50,000	
	TOTAL FY23 BUDGETED REVENUES	$ 409,244

FINANCE
ASSESSORS

ELLEN BRIDEAU
CHIEF ASSESSOR

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$559,223
	ORDINARY EXPENSES	$54,972
	TOTAL FY23 BUDGETED EXPENDITURES	**$614,195**

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 billing and administering motor vehicle excise, personal exemptions, elderly and Veterans' volunteer work programs, Appellate Tax Board Cases and the CPA abatement program. The department's ultimate objective is to address the concerns of the citizens of the City as efficiently, effectively and as courteously as possible.

Each year the Assessors must assign a full and fair cash value to all properties located within the City of Lowell. FY2023, the Board of Assessors will conduct an interim adjustment to all properties pursuant to Massachusetts General Law as required and directed by the Massachusetts Department of Revenue. Annually, each property sale that takes place in the city is researched and evaluated for its "arms-length" characteristic. Only the arm-length sales are used in the valuation of property and are then reviewed and approved by the Massachusetts Department of Revenue.

For the past twelve 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; certificates of occupancy and business home occupancy permits are issued on a weekly basis. Assessors and Assistant Assessors make special visits to these properties, along with all properties that change hands during the year, to capture new growth valuation and to ensure the interior details of the property are accurate. In addition to real estate inspections, the Assessing Department Inspectors are also responsible for inspecting businesses across the city for personal property assessments. This inspection program is a mandated nine-year cycle through the Department of Revenue and the Assessing Department is on schedule to complete the program timely, despite the delay due to COVID setbacks.

FY22 ACCOMPLISHMENTS

- The Assessing Team discovered over $2.3 million in new growth in FY21 through building permits inspections, personal property visits, forms of lists and cyclical inspections among other various property inspections.
- The Assessing Team completed all straggler appointments in Centralville and due to the pandemic is still working to complete the Belvidere section of the city as of this writing, other than a few streets and the appointments waiting on return calls that section is close to complete. The rate of entry and completion has been impressive, despite the environment we are all dealing with. Property owners are very cooperative about sending pictures of the completed work on the inside of their properties to the Assessors.
- Our email lists have grown over the last year, which continues to be a goal and an accomplishment. It is a money saver in postage, but its's also a time-saver for the taxpayer – and it appears that its' growing expeditiously.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY20	Train two new people on Revision and lot splits and start them as soon as the Vision (static database) was installed. The main objective was to insure that the revisions would be finalized by the new Fiscal year due to the loss of experienced personnel and the number of revisions coming through the city. **Update:** *We have begun to train the second person on the revisions and lot splits and we recently hired a new Assistant Assessor who has done lot splits in a previous town who will also be trained. This is still in process. Lot splits once came down, basically showing us what the split was from the Engineers, that is no longer the case. Our staff now, must decipher the lot splits themselves, so it is not that cut and dry to train someone on lot splits or revisions anymore. This is an ongoing training project – no lot split or revision is similar!*	**Complete**
FY21	We expect to finalize the cyclical inspections in Belvidere and move into South Lowell and it is our goal to finalize S. Lowell during FY21 as well. **Update:** *This goal has not been finalized. We are basically out of Belvidere other than a few stragglers, and into South Lowell, once again, however, we have not been out and into properties due to COVID. This project has been just about put on hold until it is safe for the city staff and the public to enter homes once again.*	*Ongoing*
FY21	Create a cyclical plan dedicated to personal property where at least one day every two weeks each inspector visits designated businesses across the city.	*Ongoing*

	Update: *This goal has not been finalized. The plan is ready to go, but many businesses were not open during regular operating hours, and many of them closed. We have kept in touch with many over the phone or through email for their mandatory filing requirements, and in some case we were able to visit their establishment during off hours and help with their filings, but certainly not to the extent that were planning to complete this goal. We will carry this goal forward into FY23*	
FY21	Create a power point presentation for the public on what the Assessor's Department does; has to offer the elderly, the Veterans, and property owners in general and what they need to know if they think their property is over-valued. The Assessor's would like to contact the various neighborhood leaders to ask for time at a meeting to present this to their groups prior to values being set. **Update:** *The Chief Assessor worked with a group of businesses (the CBA, CTI etc.) and recorded a short program of what each of our organizations had to offer the public. This was aired on LTC during this last Fiscal Year. This is in addition to a short video that was put on YouTube by the Manager's Office regarding Exemptions that the City Offers. We would still like to put something more on our Web Page about our exemptions we office – something more engaging to the elderly, rather than just simple instructions.*	**Complete**
FY22	Work on continuing with the PP Cyclical Plan & RE Cyclical(if and when possible) with COVID **Update:** *We have the plan, however, we do not have the staff in place to implement the plan. The majority staff in the office is new in their positions, and those that are not, need to be in the office unless they are out on appointments, for the most part until full staff is hired and trained properly.*	*Ongoing*
FY22	Get the FY22 Revaluation Finalized by Mid October	**Complete**
FY22	Get all staff trained in the new Assessment database Vision V8	**Complete**
FY23	Fully train new staff and cross train them; and hire new to full staffing level	New
FY23	Get the Real Estate and Personal Property Cyclical Programs running by full force in the good weather	New
FY23	Cleanup old exemption lists: Excise; Blind; Elderly (17/41/22) and request updated certificates. These lists are very old and have not been updated in years and there are names of people that have moved from the city.	New

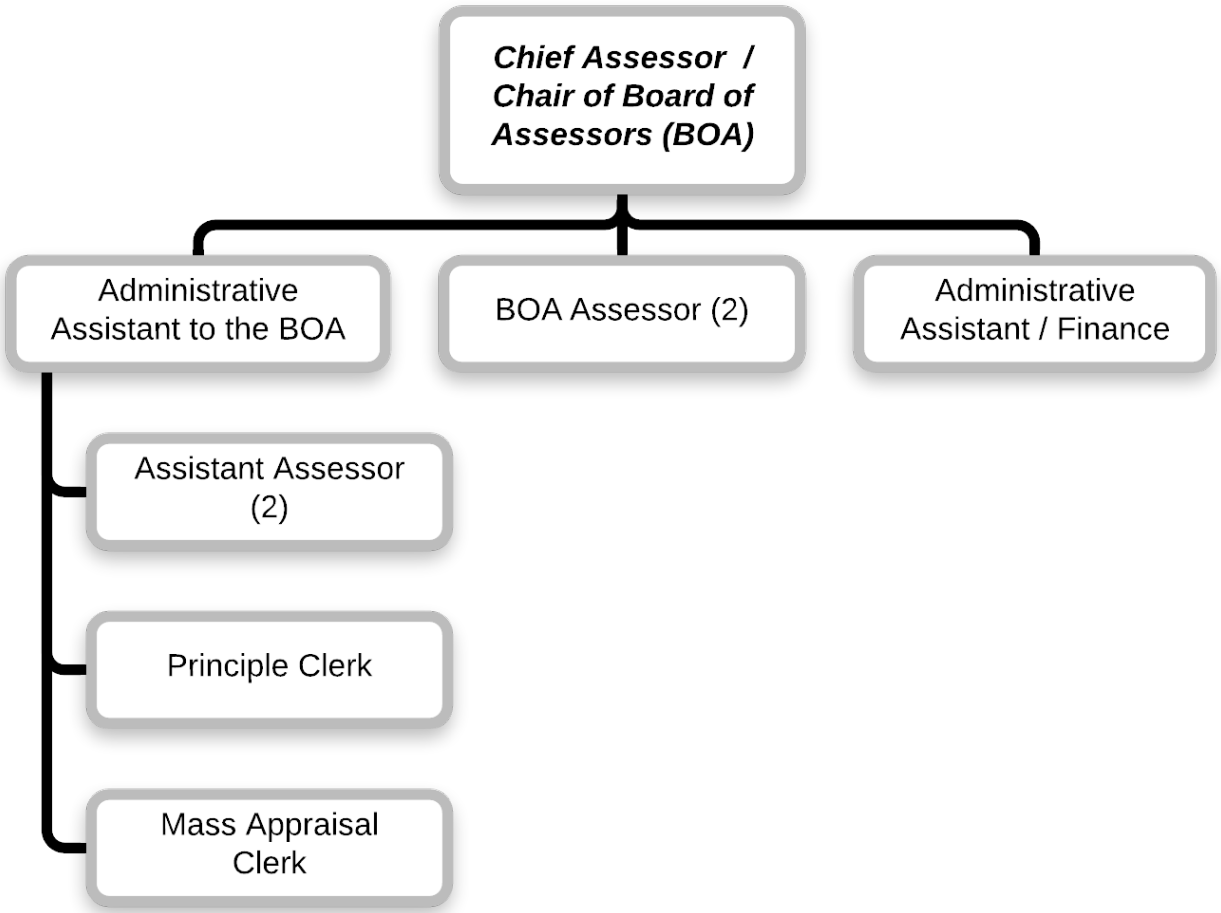
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	FY2021	Forecast FY2022	Target FY2023
Building Permit Inspections	539	300	204	300
Building Permit Inspections conducted per employee	180	100	68	100
Cyclical Inspections	1131	350	401	350
Cyclical Inspections conducted per employee	377	117	134	117
Sale Verification Inspections	177	200	32	200
Personal Property Assessment Visits	110	115	89	115
Personal Property Inspection Visits per employee	37	38	30	75
Deeds, Instruments, Tax Takings Processed, Revisions, Status Changes	5,000	5,500	4,750	4,500
Property History Updates Processed	23,985	24,600	23,428	23,400
Overvalue RE Abatement Applications processed	77	54	110	100
PP abatement Applications Processed	10	6	15	10
Statutory Exemptions processed	594	536	513	525
Sr. Volunteer Work Program Exemptions processed	0	30	28	30
Vet. Volunteer Work Program Exemptions processed	0	6	10	15

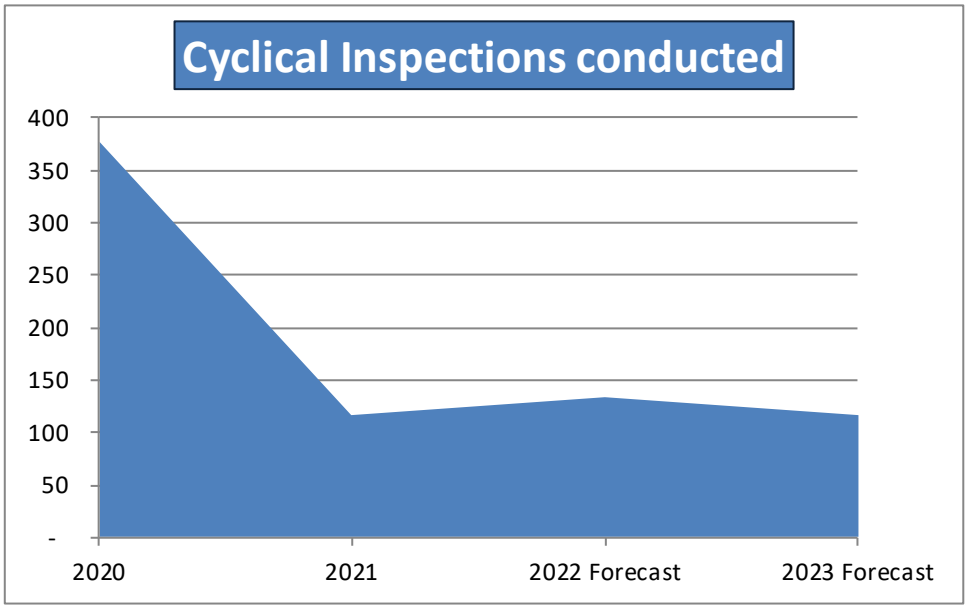
Only the italicized represents a measurement that is targetable. All others is beyond the control of this department.

ORGANIZATIONAL CHART

ASSESSOR
ELLEN BRIDEAU *CHIEF ASSESSOR*



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	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Cyclical Inspections conducted per employee	377	117	134	117

EXPENSE DETAILS

ASSESSORS - 141		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel						
S & W - Perm		519,219	526,976	545,131	550,633	558,863
Longevity		360	360	360	360	360
	Total	519,579	527,336	545,491	550,993	559,223
Expenses						
Repair & Maint. Equipment		976	1,641	2,000	2,000	2,000
Appraisals		6,000	8,000	18,000	8,000	8,000
Prof Service - Interim Reval/P.P. Relist/Tri Reval		13,174	24,300	128,000	24,000	24,000
Advertising		727	-	1,500	1,500	1,500
Printing & Binding		843	481	1,000	1,000	1,000
Data Proc- Equipment & Supply		-	-	800	800	800
Office Supplies		819	895	1,500	1,500	1,500
Tuition Reimbursement		125	320	1,000	1,000	1,000
Dues & Subscriptions		1,113	802	2,000	2,000	2,000
Trans Reimburse & Seminars		9,294	7,555	9,500	9,500	9,500
Miscellaneous Charges		658	350	700	700	700
Office Furniture & Equipment		-	926	700	700	700
Data Processing - Spec Projects		992	428	568	568	568
Leasing of copier		1,704	1,704	1,704	1,704	1,704
	Total	36,425	47,401	168,972	54,972	54,972
	TOTAL BUDGET	**556,004**	**574,737**	**714,463**	**605,965**	**614,195**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 559,223
ORDINARY EXPENDITURES		$ 54,972
	TOTAL FY23 BUDGETED EXPENDITURES	$ 614,195

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 346,675**
NEW GROWTH	346,675	
INTERGOVERNMENTAL REVENUE		**$ 262,020**
STATE OWNED LAND	262,020	
MISCELLANEOUS REVENUE		**$ 5,500**
ASSESSORS' MISCELLANEOUS	5,500	
	TOTAL FY23 BUDGETED REVENUES	$ 614,195

FINANCE
TREASURER

THEODOROS PANAGIOTOPOULOS

CITY TREASURER

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$644,088
	ORDINARY EXPENSES	$218,150
	TOTAL FY23 BUDGETED EXPENDITURES	**$862,238**

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.

FY22 ACCOMPLISHMENTS

- No negative Treasury findings or comments from the outside/external auditor's management letter, regarding any internal control weaknesses.
- Accounts receivables was reconciled with minimal variances, resulting in a minimal deduction from free cash.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Implement new uncollectible Receivable Write -off Policy for balances over 7 years in accordance with the outside auditors. **Update**: *Treasurer continues to work with CFO and Assessor to finalize and implement write-off policy of non-tax related bills.*	*Ongoing*
FY20	Measure customer service in the Treasurer's Office via online and in-person surveys in order to improve overall customer satisfaction. **Update:** *Customers routinely provide feedback via the website.*	**Complete**
FY20	Implement Munis Tyler Cashiering in another City office to facilitate payments **Update**: *Working with MIS to begin implementation of Tyler Cashiering in other City offices.*	*Ongoing*
FY21	Work with MIS to implement a new electronic payments system that is fully integrated with MUNIS **Update:** *City building department permits and various other transactions are now available for online payment.*	**Complete**
FY21	Implement new policies in Treasurer's office that scan receipts & turn ins into MUNIS instead of paper files **Update:** *Receipts and turn ins are now scanned into the system.*	**Complete**
FY22	Investment of stabilization and CPA funds to allow for the highest yield while following City Investment Policy **Update:** *CPA trust fund has yielded $96K in gains thru Dec 2021*	**Complete**
FY22	Review and follow up of all tax titles on record to move toward resolution in Land Court **Update:** *Working with Law Department to pursue auction as well as non-auction accounts in land court.*	*Ongoing*
FY23	Further improve and strengthen internal controls to prevent fraudulent activity.	New
FY23	Establish controls for departments to facilitate and validate the receivables turn in processes.	New

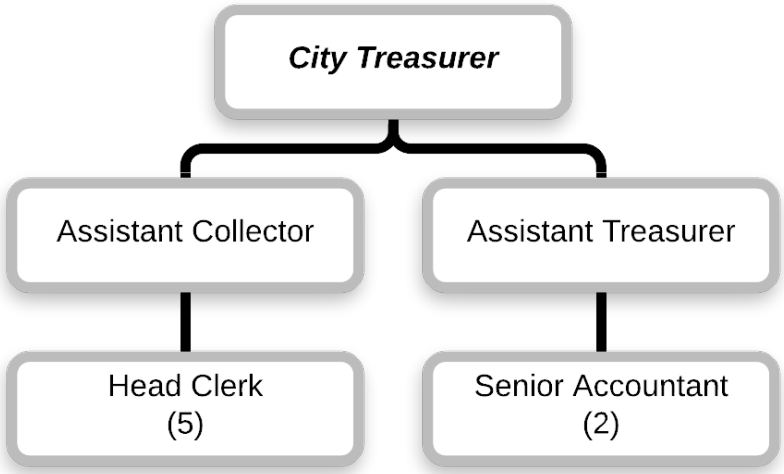
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	FY2021	Forecast FY2022[42]	Target FY2023
Overall Tax Collection Percentage	95.529%	98%	95%	98%
Motor Vehicle Excise Collection Percentage	93%	93%	90%	93%
Real Estate Tax Collection Percentage	97.69%	98.11%	98%	98%
Personal Property Tax Collection Percentage	95.04%	95.52%	95%	98%
Motor Vehicle Excise Bills (1st Commitment)	69,827	67,544	69,000	69,000
Yearly Real Estate Tax Bills Issued	110,252	110,356	78,002	110,000
Yearly Personal Property Tax Bills Issued	9,248	9,192	6,545	9,100
Total Paperless Customers	3,846	6,400	4,654	5,000

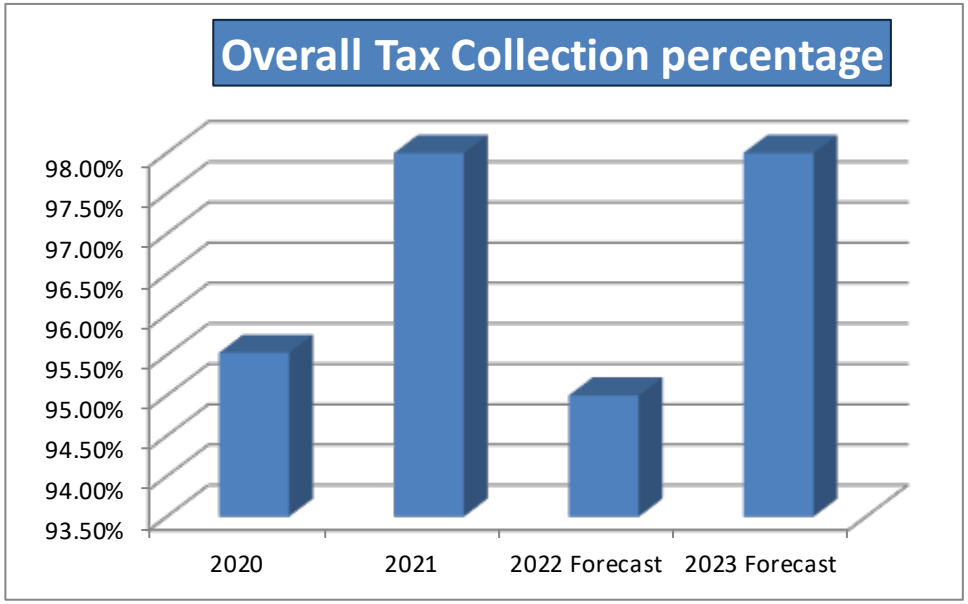
[42] Due to a software error, Q3/Q4 Real Estate and Personal Property tax billing was consolidated into a single bill, instead of the typical two sets of bills

ORGANIZATIONAL CHART

TREASURER
THEODOROS PANAGIOTOPOULOS *CITY TREASURER*



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	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Overall Tax Collection Percentage	95.529%	98%	95%	98%

EXPENSE DETAILS

TREASURER - 145		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel						
S & W-Perm.		577,644	549,080	567,773	597,288	644,088
S & W- Temp		-	15,773	-	-	-
	Total	577,644	564,852	567,773	597,288	644,088
Expenses						
Repair & Maint. Equipment		1,500	1,394	15,773	1,500	1,500
Professional Services		20,523	28,733	25,000	25,000	25,000
Banking Services		16,985	18,804	19,000	11,000	11,000
Postage		161,058	158,329	165,000	165,000	165,000
Equipment Leasing		4,218	4,218	4,218	6,000	6,000
Office Supplies		4,921	3,767	4,500	4,500	4,500
Dues & Subscriptions		428	140	140	150	150
Transportation Reimbursement		1,202	-	-	1,000	1,000
Ins. Premiums - Bonds		5,775	1,500	4,000	4,000	4,000
	Total	216,609	216,885	237,630	218,150	218,150
	TOTAL BUDGET	**794,254**	**781,737**	**805,403**	**815,438**	**862,238**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 644,088
ORDINARY EXPENDITURES		$ 218,150
	TOTAL FY23 BUDGETED EXPENDITURES	$ 862,238

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 46,800**
TAX LEVY	46,800	
INTERGOVERNMENTAL REVENUE		**$ 515,438**
UNRESTRICTED AID (UGGA)	515,438	
MISCELLANEOUS REVENUE		**$ 300,000**
TREASURER'S MISCELLANEOUS	300,000	
	TOTAL FY23 BUDGETED REVENUES	$ 862,238

FINANCE
HUMAN RELATIONS

MARY CALLERY

HUMAN RELATIONS DIRECTOR

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$509,030
	ORDINARY EXPENSES	$75,000
	TOTAL FY23 BUDGETED EXPENDITURES	**$584,030**

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.

FY22 ACCOMPLISHMENTS

- Continued use of an internal tracking database to monitor City and School unemployment claims, City's sick buyback program, retirements, and FMLA leave.
- 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.
- 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.
- Completed an initial City-wide employee personnel information update to ensure data accuracy specifically with demographics and EEO information and continue to be collected with all new hires as permitted.
- Participated in a Tyler PACE session and reviewed the Applicant Tracking System along with other functionalities currently available in MUNIS to the City based on HR needs.
- Manage Boards and Commissions vacancies, postings, and application process.
- Managed the implementation of all COVID paid leaves; Families First Coronavirus Response Act (FFCRA) and the MA COVI-19 Temporary Emergency Paid Sick Leave (MA COVID); ensured accurate application of the act to requested leave and leave amounts.
- Assist Finance Department with reviewing the Annual Budget
- Worked to continue increasing job posting visibility within the community through additional advertising through the use of social media and the non-profits network.
- Managed Unemployment claims related to the Pandemic in addition to the regular unemployment; actively monitored for fraudulent claims and charge; reported fraud to the State mitigated fraudulent claims payout
- Assisted the Lowell Police Department with the hiring of new Police Officers.
- Implemented the Physical Fitness programs for Police Officers.
- Assisted with negotiations for implementation of Body Cameras for the Police Department; implementation completed.
- Assisted with the completion of the HR Audit that began in March 2021.
- Assisted in the hiring of a Chief Diversity, Equity, and Inclusion Officer.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY19	Provide employees city-wide applicable learning opportunities that will allow employees to further develop their knowledge and expertise in their line of work. **Update**: *Assisted in the coordination and planning of the Leadership Training Program open to all City departments with limited available space;6 week training starting February-March 2020. Due to COVID-19 pandemic, the program was halted midway and will be reassessed at a later date.*	**Complete**
FY19	Conduct internal audits to ensure organizational compliance as well as accurate data collection.	**Complete**

	Update: *Distributed information requests/updates from employees to ensure demographics are correct. Processed all changes/updates as submitted by employee. Completed an audit of employees holding a Commercial Driver's License as required by their position.*	
FY20	Fully implement the Applicant Tracking System to provide applicants with the ability to apply through a portal; this will be the first step to phasing out the paper based application. This will be beneficial to centralizing applicant data for statistical and reporting purposes. **Update:** *Currently in active testing mode with the assistance of MIS. Implementation of applicant tracking system will be forthcoming.*	*Ongoing*
FY20	Work with various departments to further explore programs to engage employees in improving and achieving a work life balance as well as programs to increase employee satisfaction. **Update:** *The Employee Health and Wellness Team have implemented various programs for employees to participate and attend to which address all things health and wellness related. Increased broadcast email newsletters from the City's EAP vendor, AllOneHealth which addresses various topics such as dealing with stress and managing personal finances.*	**Complete**
FY20	Provide more trainings and seminars to educate employees on various topics relative to their general employment with the City. Improve transparency and access to information so employees have information such as policies and benefits readily available. **Update:** *Completed an Active Shooter Training scheduled for March 2020. Essential information is periodically being updated on the HR webpage so that employees are aware of upcoming dates/events.*	**Complete**
FY21	Transition Open Enrollment correspondences and materials (Non-GIC) to be in an electronic deliverable format and be as paperless as possible. **Update**: *All Open Enrollment related correspondences were broadcasted to employees via email and made available on the City's website. Upon request, emails were sent to employees separately. HR will continue to deliver Open Enrollment information via this method. Complete elimination of bulk city-sourced open enrollment mailings.*	**Complete**
FY21	Compile an updated New Employee Orientation packet; format policies to be more uniform and user friendly. **Update**: *New hire forms and packets were updated to include the most current forms. There is an electronic PDF Version available to forward to new hires.*	**Complete**

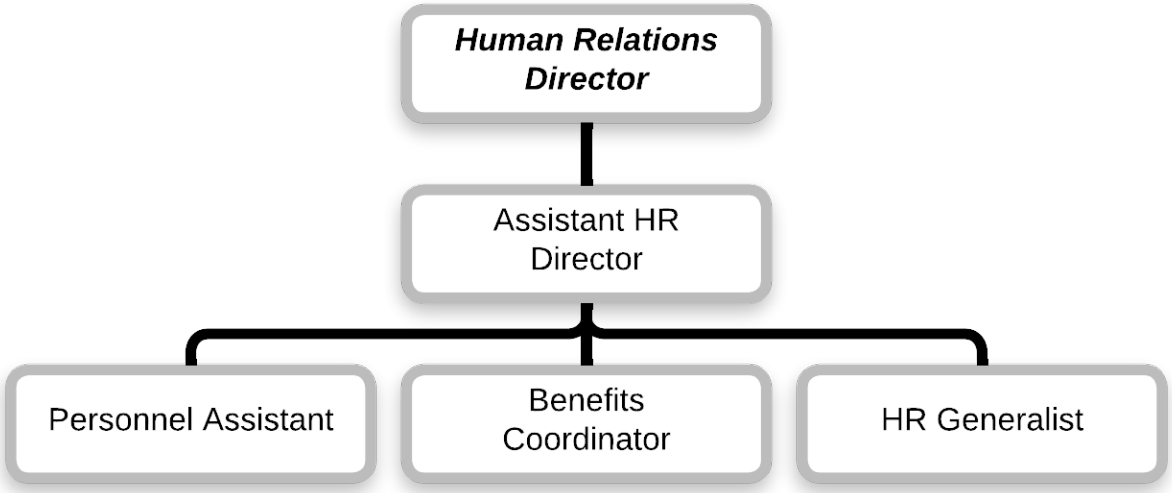
FY21	Streamline the HR Turn in process to improve efficiency and tracking of payments submitted into the Treasurer's Office and reduce paper use. **Update**: *All turn-ins are routinely scanned to the department drive to serve as an electronic copy.*	**Complete**
FY22	Offer additional diversity and sensitivity trainings to employees. **Update**: *HR will work in conjunction with the Chief DEI Officer to offer diversity and sensitivity trainings to employees*	*Ongoing*
FY22	Monitor unemployment costs and take necessary steps to curb any negative financial impact on the City specifically claims related to the Pandemic. **Update**: *Fraudulent claims were identified and submitted to the State as fraud. This is ongoing as the State is still processing claims. Active monitoring of monthly claims and reconciling is completed.*	*Ongoing*
FY22	Explore additional advertising options for job postings/vacancies. **Update**: *Various websites have been used for posting job vacancies which include Indeed.com as well as websites that focus on diversity.*	**Complete**
FY23	Creation of handbook.	New
FY23	Offer comprehensive onboarding training for department heads.	New

PERFORMANCE METRICS

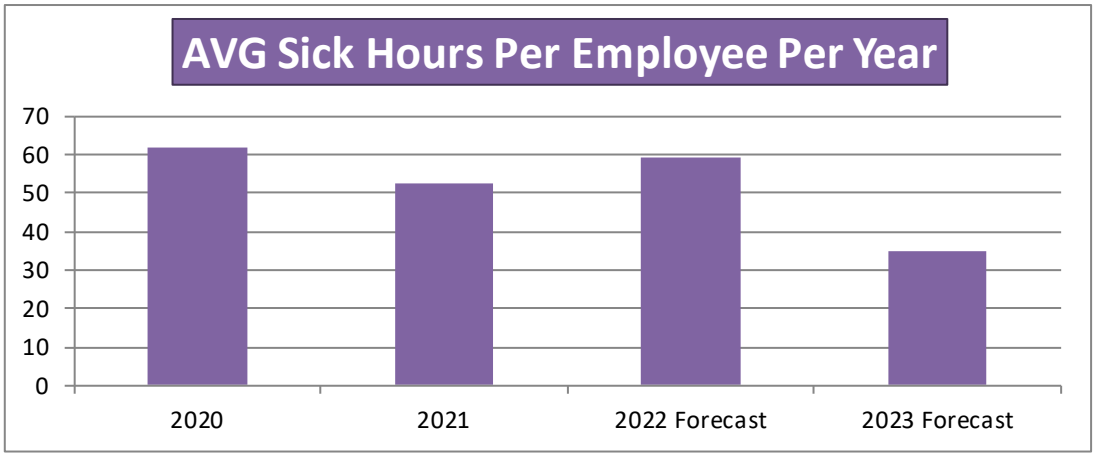
Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Unemployment claims paid by the City	41	317	60	50
Unemployment costs	$28,061	$115,778.64	$20,000	$100,000
Number of job requisitions	130	60	140	140
Number of job applications processed	1,397	652	2,100	3,000
Revise and distribute new personnel action form	2/1/2020	7/1/2020	7/1/2021	7/1/2022
Provide professional development class for employees	9/1/2019	9/1/2020	9/1/2021	9/1/2022
Average number of sick hours taken per employee annually	61.98	52.32	59	35
Number of licenses and professional certifications tracked	415	307	400	425
Average applicants per job posting	10.74	10.86	22	25

ORGANIZATIONAL CHART

HUMAN RELATIONS
MARY CALLERY *HUMAN RELATIONS DIRECTOR*



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	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
AVG Sick Hours Per Employee Per Year	61.98	52.32	59	35

EXPENSE DETAILS

HUMAN RELATIONS - 152		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel						
S & W - Perm.		313,653	327,312	412,368	504,888	508,882
S & W - Temp.		-	-	-	-	-
Longevity		147	147	148	148	148
	Total	313,800	327,459	412,516	505,036	509,030
Expenses						
Drug Program		2,800	-	2,000	2,000	2,000
Drug Testing		-	-	12,000	12,000	10,000
Economic/Prof. Development		1,963	435	1,250	1,000	1,000
Employee Suggestion Award Program		-	-	7,500	7,500	7,500
Professional Services		2,382	6,075	5,500	5,500	5,500
Pre-employment physicals		9,000	9,025	10,500	11,000	11,000
Advertising		1,807	1,200	3,000	5,000	5,000
Printing & Binding		1,582	1,109	1,500	1,500	1,500
Office Supplies		1,000	316	650	650	650
Transportation, Reimbursement & Seminars		84	-	250	150	150
Dues & Subscriptions		450	550	550	550	550
Misc.		417	251	250	150	150
DEI Initatives		293	-	-	30,000	30,000
	Total	21,779	18,961	44,950	77,000	75,000
	TOTAL BUDGET	**335,579**	**346,420**	**457,466**	**582,036**	**584,030**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 509,030
ORDINARY EXPENDITURES		$ 75,000
	TOTAL FY23 BUDGETED EXPENDITURES	$ 584,030

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 328,733**
TAX LEVY	328,733	
INTERGOVERNMENTAL REVENUE		**$ 155,297**
UNRESTRICTED GENERAL AID (UGGA)	155,297	
CHARGES FOR SERVICES		**$ 100,000**
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	100,000	
	TOTAL FY23 BUDGETED REVENUES	$ 584,030

FINANCE
MANAGEMENT INFORMATION SYSTEMS

MIRÁN FERNANDEZ
CHIEF INFORMATION OFFICER

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$1,030,479
	ORDINARY EXPENSES	$1,249,148
	TOTAL FY23 BUDGETED EXPENDITURES	**$2,279,627**

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, public safety, 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.

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.) across all City departments (including public safety and schools).

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.

FY21 ACCOMPLISHMENTS

Help Desk

- Completed 8,208 help desk work order requests.
- Continue to deliver support to employees working from home during the pandemic and adhoc after return to office.
  Continue to deploy equipment to support remote work as needed for employees and office integration of CARES resources post pandemic.
- Continued to diligently manage our technology inventory in order to optimize equipment placement and maximize the taxpayer's return on investment.
- Continued enrollment of 200+ City Employees into card access systems between various City and Public Safety departments.

Systems Administration

- Continued migration of components of the City's Internet infrastructure into the government cloud space.
- Completed migration of Backup and Disaster Recovery solution to a hybrid model utilizing government cloud space.
- Completed expansion of the physical access control systems throughout City Hall.
- Continue to coordinate with HHS on migration to HealthOffice anywhere cloud solution.

Network Administration

- Continue to work on conversion of existing Camera systems at Water and the Pollard Memorial library to updated Public Safety managed systems
- Completed 75% of implementation of new switching infrastructure as part Phase 2 of the City network infrastructure upgrades.
- Worked with Water and Wastewater on overhauling SCADA infrastructure and security and provisioning of network interconnect between plants

- Worked closely with Public Safety and School MIS teams on a variety of network projects including impact of LHS project on network infrastructure components
- Preformed disaster recovery for network switching equipment at City Hall, JFK-DPD, JFK-LPD and Public Safety remote sites.
- Assisted in advisement of service and repair work contracts for network interconnects for Public Safety facilities.
- Continue wireless network expansion and upgrade at City buildings and Public Safety Facilities.

Application Development

- Coordinated with Manager's Office website overhaul for enhanced public engagement.
- Completed upgrade to the enterprise resources planning system for further deployment and efficiencies throughout various departments.
- Completed migration and conversion from Munis UB Classic to UBCIS.
- Completed rollout of applicant tracking for online job postings.
- Created additional Utility Billing forms for regular quarterly bills and Final bills that are also in TCM for easy reprinting and connected to the UB account.
- Upgraded Tyler Cashiering from desktop to web version.
- Implemented online payments through Munis Citizen Self Services for a variety of services, including misc. payment entry and permit applications.
- Continued Munis integration with Fire Prevention for applications, inspections, and permitting.
- Continued rollout of Animal Licenses within Munis.
- Continued rollout of advanced Time and Attendance management tools within Munis including Time clocks and expansion to ESS time entry in additional departments.
- Continued rolling out Munis document management across departments, with an emphasis on electronic document submittal, a reduction in paper waste, remote scanning, distributed invoice entry, and a reduction in paper flowing between departments.
- Continued expansion of online payment capabilities for citizen/ business interaction with the Office of the City Clerks (vital records), Cemeteries (lot/columbarium purchases/openings), the Health Department (burial permits), Solid Waste and Recycling (hazardous waste day), the Treasurer (equity/diversity fund), and Police (kennel fees).
- Continued rollout of mobile device management solution.
- Continued rollout of remote field access for inspectors, and DPW personnel including Electricians, Solid Waste, and Recycling and Streets.
- Continued rollout of employee self-services.
- Began rollout of Business Licenses within Munis.
- Began rollout of Work order field access for the Water Department based on conversion to UBCIS completion.

Geographic Information Systems (GIS)

- Successfully review new Election Wards and District Boundaries.
- Successfully develop and integrate Storm water GIS Utility/Trace Network
- Successfully submitted Level 3 Parcel standard to MassGIS
- Successfully completed Neighborhood plow route mileage analysis
- Successfully developed Lowell GIS Hub web application
- Continued Citywide ArcGIS online web application development and deployment.
- Continued GIS data expansion with updates to various critical City and Public Safety applications.
- Continued with GIS software instruction, installation, website development, and maintenance for internal (city) and external (public)

Administration / Other / General

- Coordinated a major pivot in the delivery of technology because of the COVID-19 pandemic, which significantly changed the way technology is consumed and the transition of employee back to City offices
- Completed integration and migration of on-premise City email services to Office 365
- Completed the City Council Chambers audiovisual upgrade and expansion for newly sworn in district based councilors
- Continued to work on solicitation and negotiations with alternate Internet service providers for the City.
- Continue to work with LPD on additional cameras and alert systems in City Hall for citizen/ employee safety.
- Continued a detailed inventory of existing Verizon services within the City to identify additional cost savings long-term and began process of consolidating services
- Successfully managed/ hosted City meetings with the City Clerk and other departments in response to the COVID-19 pandemic.
- Continued weekly meetings between Police, Fire and City MIS departments to communicate ongoing projects, issues and coordinate support.
- Completed cutover of 911 nonemergency phone system to expand capabilities and features

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Implement remote field access for inspectors and other essential personnel. **Update**: *Actively working with various departments to implement such as Water/Wastewater/ Electrical. Working with building/ health inspectors on inspection specific application for the field.*	*Ongoing*
FY20	Upgrade network switching environment. **Update**: *Completed upgrade of new switches within the City Hall/DPD/Library infrastructure and have begun process at Public Safety facilities*	*Ongoing*
FY21	Expand existing facility security at City Hall. **Update**: *Card access has been expanded to include every department at City Hall, to include at least one card access point and have begun access review with all departments.*	**Complete**
FY21	Work with other departments to roll out Employee Self Services to City Employees. **Update**: *Working with Auditing and HR as stakeholders to assess roll out plans and have expedited rollout with Applicant Tracking and Time/Attendance coming online.*	*Ongoing*
FY22	Implement online payments for general bills through MUNIS Citizen Self Services **Update**: *Actively working on with the Office of the Treasurer/Collector.*	*Ongoing*
FY22	Implement online business licensing through MUNIS Citizen Self Services **Update**: *Actively working on implementing with Building and Fire Departments.*	*Ongoing*
FY22	Implement online animal licensing through MUNIS Citizen Self Services **Update**: *Actively maintaining parallel data and working with the Office of the City Clerk to implement.*	*Ongoing*
FY22	Upgrade MUNIS to v2021.x **Update**: *Completed in Fall 2021 allowing for further enhancements to be utilized across various departments.*	**Complete**
FY22	Migrate to Office 365 **Update**: *Completed migration of all email mailboxes to Government cloud hosted solution.*	**Complete**

FY22	Improve our cybersecurity posture throughout the organization **Update**: *Rolled out multifactor access devices to all employees with network access with plan to enroll additional applications for improved security.*	New
FY22	Implement Office365 and Microsoft Teams for staff to work together efficiently when remote or in the office **Update**: *Actively working on framework necessary to implement.*	New
FY23	Development and Implementation of new Enterprise ArcGIS which is the foundational software system for GIS, powering mapping and visualization, analytics, and data management. It is the backbone for running the ESRI suite of applications and our own custom applications. Enterprise ArcGIS will enhance the field data capture capability of the Trace/Utility Network development.	New
FY23	Begin Phase 3 of Network infrastructure program for rewiring of municipal buildings.	New

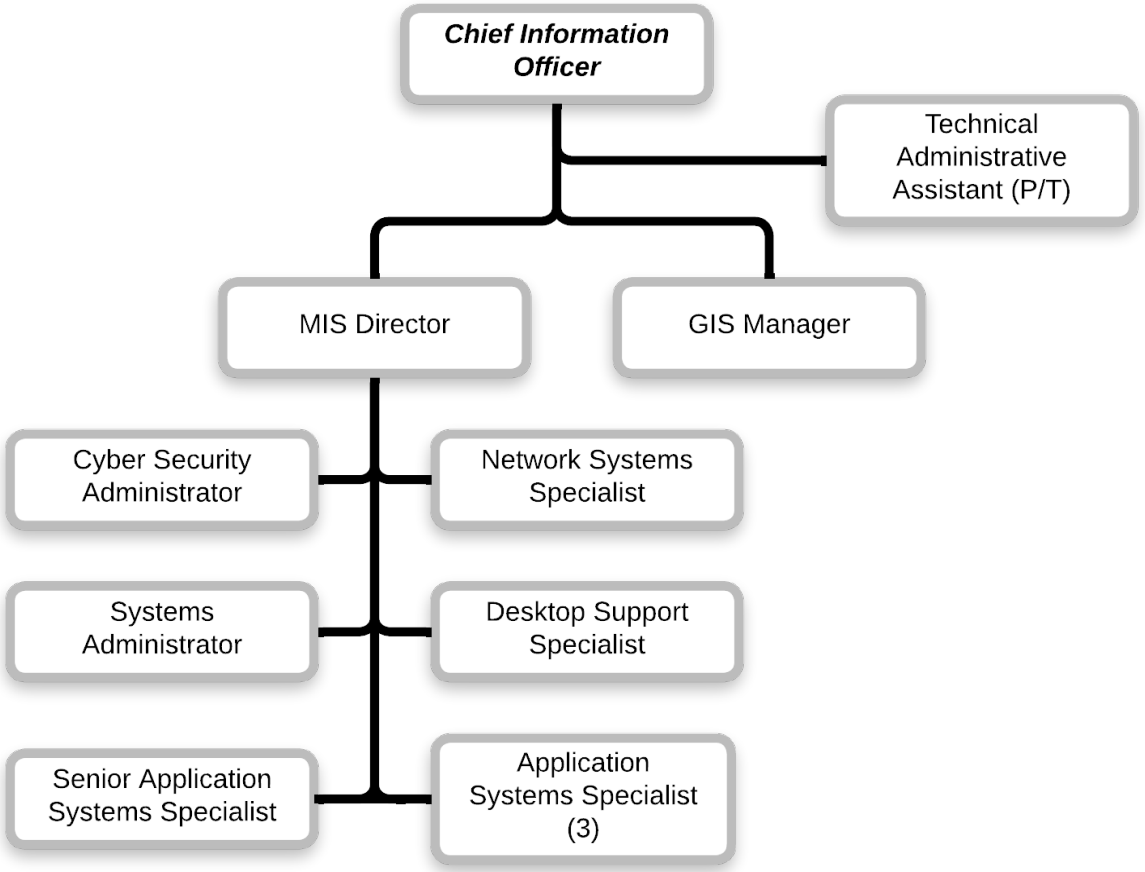
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Completed work order service/ticket requests	7,727	9,250	8,208	8,000
General-use systems and services managed/maintained	229	210	212	200
Department-specific systems and services managed/maintained	252	250	254	250
Average system uptime outside of scheduled maintenance	99.827%	99.9%	91.0%	98.1
Technology-related training events	1,452	1,600	2,100	2,000
Technology-related training hours delivered	1,384	1,200	1,450	1,500
Desktop systems managed	1,201	1,100	1,320	1,300
Desktop systems on supported versions	94.9%	100%	100%	100%
VoIP phones managed	614	620	627	630
Digitally managed documents (non MUNIS)	1,355,720	1,450,000	1,550,000	1,600,000
Digitally managed documents (MUNIS)	1,805,038	2,400,000	2,673,831	2,900,000
Georeferenced layers of data	20,000	22,000	22,195	22,500

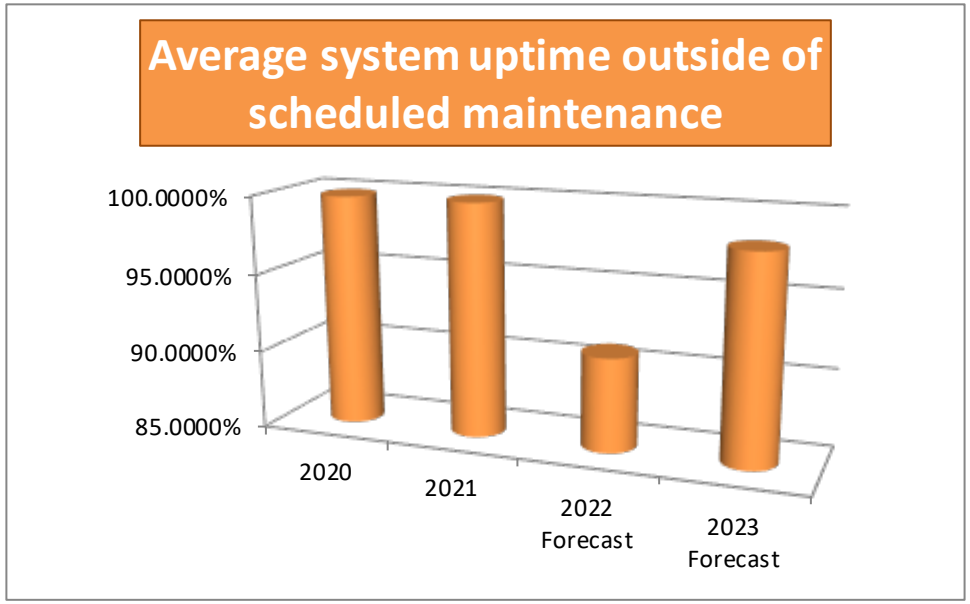
ORGANIZATIONAL CHART

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	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Average system uptime outside of scheduled maintenance	99.8270%	99.9000%	91.0000%	98.1000%

EXPENSE DETAILS

MANAGEMENT INFORMATION SYSTEMS - 155	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel					
S & W-Perm.	675,010	692,704	814,041	918,359	1,005,696
S & W- Temp.	11,740	14,664	18,651	18,283	18,283
Overtime	6,308	4,687	6,500	6,500	6,500
Outside Funding (Non Tax Levy)	-	-	(89,585)	(40,561)	(111,578)
Total	693,058	712,055	749,607	902,581	918,901
Expenses					
Repair & Maint of Equipment	57,645	60,238	60,125	94,875	94,875
Data Processing - Spec Projects	8,306	3,596	8,325	10,050	10,050
Leasing Equip. & Software	162,237	182,817	175,750	197,360	180,000
Professional Services	19,511	22,728	27,750	35,512	35,512
Employee Training	7,252	10,984	25,438	39,344	39,344
Data Proc - Equip & Supply	36,392	23,690	29,600	36,065	36,065
Office Supplies	1,973	1,189	2,869	3,102	3,102
Software Licensing & Support	575,409	629,513	730,000	794,821	775,000
Computer Equip/Software	42,337	61,942	64,750	75,200	75,200
Total	911,063	996,695	1,124,607	1,286,329	1,249,148
TOTAL BUDGET	**1,604,121**	**1,708,750**	**1,874,214**	**2,188,911**	**2,168,049**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,030,479
ORDINARY EXPENDITURES		$ 1,249,148
	TOTAL FY23 BUDGETED EXPENDITURES	$ 2,279,627

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 777,011**
TAX LEVY	777,011	
INTERGOVERNMENTAL REVENUE		**$ 1,454,413**
UNRESTRICTED GENERAL AID (UGGA)	1,231,257	
PEG ACCESS SPECIAL REVENUE	111,578	
CYBER SECURITY GRANT	40,561	
CHARGED TO SCHOOLS	71,017	
CHARGES FOR SERVICES		**$ 25,000**
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	25,000	
MISCELLANEOUS REVENUE		**$ 15,000**
DATA PROCESSING MISC.	15,000	
LICENSES AND PERMITS		**$ 8,203**
CANTEEN TRUCK PERMITS	5,500	
SMALL CELL REVENUE	2,703	
	TOTAL FY23 BUDGETED REVENUES	$ 2,279,627

(This page intentionally blank)

LEGAL

SUMMARY

CHRISTINE P. O'CONNOR

CITY SOLICITOR

PERSONNEL LIST (PAGE 722)

Actual FY19	Actual FY20	Actual FY21	Approved FY22
1,426,058	1,370,692	1,364,642	1,603,580
315,242	366,569	332,501	304,677
1,741,300	**1,737,261**	**1,697,143**	**1,908,258**

PROGRAM EXPENDITURES	Budget FY23
LEGAL	1,710,432
ELECTIONS	305,030
	2,015,462

FINANCING PLAN	Budget FY23
TAXES	1,129,648
INTERGOVERNMENTAL REVENUE	884,814
MISCELLANEOUS REVENUE	1,000
	2,015,462

LEGAL
LAW

CHRISTINE P. O'CONNOR

CITY SOLICITOR

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$1,454,3320
	ORDINARY EXPENSES	$256,100
	TOTAL FY23 BUDGETED EXPENDITURES	**$1,710,432**

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; lien auction sales and live auction property sales for properties acquired through foreclosure.

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.

FY22 ACCOMPLISHMENTS

- Integrated 13 of 14 Collective Bargaining Agreements, which had not been updated since 2015.
- Successfully implemented the new district-based election system for City Council and School Committee.
- Through dispositive motion practice, successfully obtained Defendant verdicts for the City in several matters including the dismissal of a claim from NRT Busing for approximately $1.9 million.
- Worked with multiple stakeholders in navigating the City through emergency procurement and contract negotiations in response to a number of critical municipal needs, including City-managed COVID-19 testing site and flood at Lowell High School.

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. **Update**: *Developed and conducted seminars on Contracts and Employee Auto Accidents.*	*Ongoing*
FY20	Identify areas in which the law department can work with various departments and take affirmative steps, implement standard procedures, etc. to prevent grievances and lawsuits. **Update**: Established recurring meetings with key departments, such as DPW, Treasury and DEI Officer and other departments.	*Ongoing*
FY20	Working with the City Engineer's Office to adopt procedures and software for the processing and tracking of all municipal contracts. **Update**: *Move to formally adopt draft template designed to track open construction contracts in terms of date, scope and cost; as well as develop SOP in the use and application of template.*	*Ongoing*

FY21	Work with DPW, DPD and other departments to better utilize and standardize the current contracts review process. **Update**: *Have successfully managed a significant increase of contracts to be processed because we have better utilized a contract review process.*	*Ongoing*
FY21	Explore the expansion (physical and staffing) to the division of workers comp. **Update**: Partially completed/ partially ongoing.	**Completed**
FY22	Expanding paperless contract execution. **Update**: We contracted with DocuSign and have utilized it for execution of High School contracts.	**Completed**
FY22	Cross training of certain administrative positions within the Law Dept. **Update**: Multiple positions within the Law dept. have been and continue to undergo cross training with each other, including with the Elections Office.	*Ongoing*
FY22	Work with DPD to implement annual property auction sales. **Update**: Have had meetings on this subject and the process is still ongoing.	*Ongoing*
FY23	Implement a system of intake and reporting between the Law Dept. and other departments for all claims.	New
FY23	Work with Finance Dept. to establish a new fund in the Workers Comp. Division for long-term claims.	New
FY23	Work with DPD to have another live auction for surplus municipal property.	New
FY23	Create a process for disposition of all *land of low* value properties currently in tax title.	New

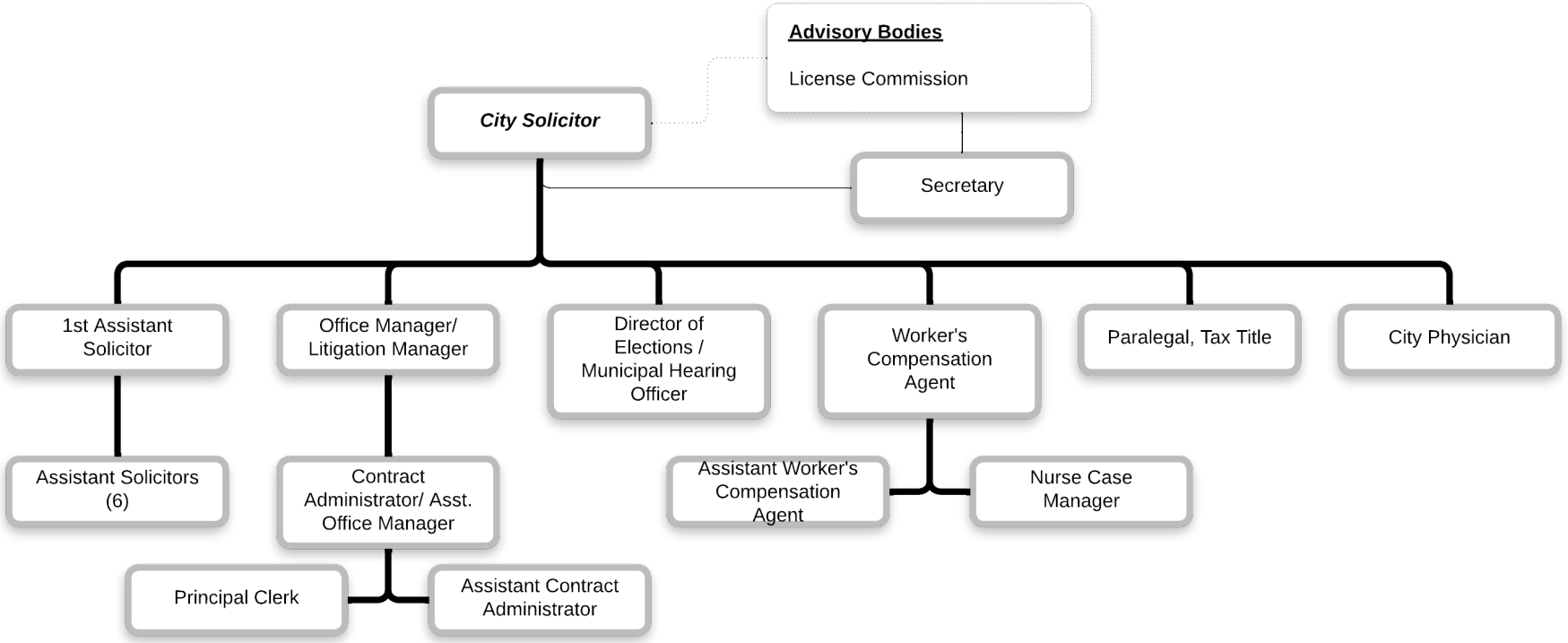
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	FY2021	Forecast FY2022	Target FY2023
Average monthly injury-related claims processed	22	17	20	10
Reported Injuries – City	51	35	46	10
Reported Injuries - School Department	118	100	127	10
Reported police/fire injuries	96	75	88	10
Workers Compensation cases handled	41	30	35	10
§111F Claims reviewed	38	25	29	10
Contracts reviewed	400	442	500	525
Leases, Licenses, and Easements	16	25	15	15
Motions/Petitions	30	35	50	45
Resolutions, Orders, and Ordinances	28	43	30	30
Votes (City Council)	111	100	125	135
Tax title payment agreements	0	0	0	0
Total accounts in tax title	230	230	200	200
Total delinquent taxes collected	$465,070	$1,000,000	In progress	

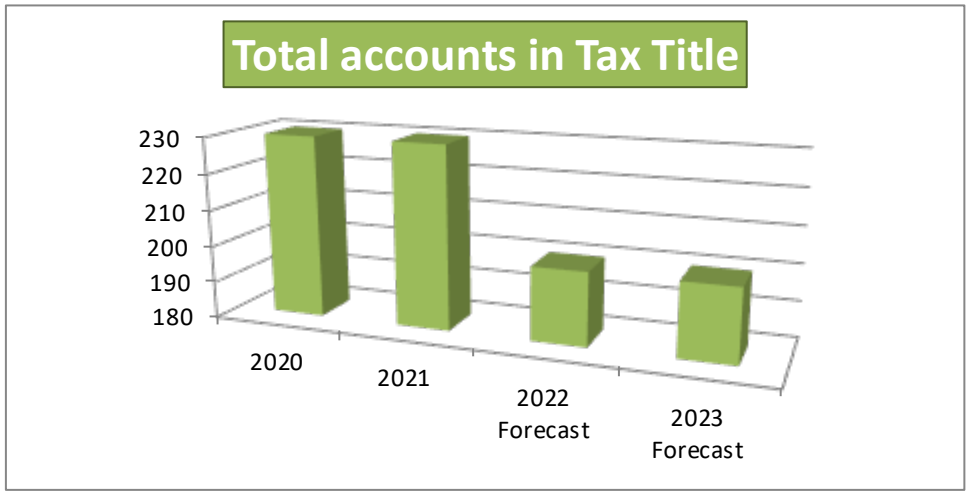
ORGANIZATIONAL CHART

LAW DEPARTMENT

CHRISTINE P. O'CONNOR
CITY SOLICITOR



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	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Total accounts in Tax Title	230	230	200	200

EXPENSE DETAILS

LAW DEPARTMENT - 151		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel						
S & W Perm.		1,088,309	1,100,518	1,385,240	1,452,750	1,454,332
S & W Temp.		-	-	-	-	-
Longevity		550	550	-	-	-
Outside Funding (Non Tax Levy)		-	-	(37,760)	-	-
	Total	1,088,859	1,101,068	1,347,480	1,452,750	1,454,332
Expenses						
Repair/Maint. Equip.		3,571	4,009	5,500	5,500	5,500
Legal & Filing Fees		1,648	4,293	6,000	6,000	6,000
Legal Research		330	182	2,000	2,000	2,000
Acquisition of Property		68,225		-	-	-
Professional Services		114,402	165,301	135,000	135,000	135,000
Printing & Binding		200	89	1,000	1,000	1,000
Research Materials		34,007	31,111	35,000	35,000	35,000
Office Supplies		1,961	1,850	2,000	2,000	2,000
Dues & Subscriptions		3,794	3,103	4,000	4,000	4,000
Trans. Reim./Seminars		4,218	3,451	7,500	7,500	7,500
Tax Title Fees		48,423	49,990	57,000	57,000	57,000
Office Furn./Equip.		955	95	1,000	1,000	1,000
Ins. Premiums - Other		100	100	100	100	100
	Total	281,834	263,575	256,100	256,100	256,100
	TOTAL BUDGET	**1,370,692**	**1,364,642**	**1,603,580**	**1,708,850**	**1,710,432**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,454,332
ORDINARY EXPENDITURES		$ 256,100
	TOTAL FY23 BUDGETED EXPENDITURES	$ 1,710,432

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 977,310**
TAX LEVY	977,310	
INTERGOVERNMENTAL REVENUE		**$ 733,122**
UNRESTRICTED AID (UGGA)	733,122	
	TOTAL FY23 BUDGETED REVENUES	$ 1,710,432

LEGAL
ELECTIONS

VACANT

DIRECTOR OF ELECTIONS / MUNICIPAL HEARING OFFICER

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$218,930
	ORDINARY EXPENSES	$86,100
	TOTAL FY23 BUDGETED EXPENDITURES	**$305,030**

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 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.

FY22 ACCOMPLISHMENTS

- Successfully administrated the September 21, 2021 Municipal Preliminary and November 2, 2021 Municipal Election, which were the first conducted under the new "Hybrid" system with at-large and district seats. The municipal elections were conducted under unprecedented and challenging circumstances caused by the COVID-19 pandemic. The continuing COVID-19 pandemic required the reinstitution of additional safety procedures employed in the 2020 elections to ensure the health and safety of voters, poll workers, and City personnel. The COVID-19 pandemic also delayed the release of U.S. Federal Census data, preventing the redrawing of the city's electoral wards and precincts prior to the municipal elections. To address these challenges, the Elections Office and City worked closely with the SEC, which supported the City's original plan establishing centralized polling locations in order to ensure the safe and secure administration of the election. The City's also retained an outside expert, Professor Nathaniel Persily, to provide recommendations on the use of centralized polling locations. By implementing the centralization of polling locations, the Election Commission and Elections Office was able to ensure that the 2021 Municipal Elections were conducted safely, securely, and efficiently.
- The 2021 municipal elections were the first time the Massachusetts legislature authorized early in-person voting for municipal elections. The City of Lowell continued to be a community leader in the promotion of early in-person voting, by conducting early voting in the Lowell Senior Center and at satellite polling locations throughout the City ten days prior to the Municipal Preliminary and Municipal Election. Over 1,200 voters took advantage of in-person early voting.

- The 2021 municipal elections were also the first time the Massachusetts legislature authorized vote by mail for municipal elections due to the ongoing COVID-19 pandemic. The City successfully sent vote by mail ballots to nearly six thousand City voters, or close to half of the total number of residents who ultimately voted in the Municipal Election.
- Purchased thirty-six electronic poll pads through an $114,000 grant awarded by the Center for Technology and Civic Life (CTCL) to aid 2020 election preparation costs and to improve the Election and Census Office's equipment and technology. The electronic poll pads were successfully used for the first time in the City's 2021 municipal elections to check in voters at their polling locations. These poll pads greatly expedited checking in voters, reducing voter lines and making the voting experience more efficient.
- Continued to improve video training sessions for poll workers to supplement in-person training sessions. Added equipment demonstrations and training for the new electronic poll pads. Video training session were posted online on the City's website along with other training materials to ensure greater accessibility for poll workers unable to attend in-person training seminars due to COVID-19 or for other reasons. These video training sessions were well received by poll workers and resulted in improved poll worker performance at the polls, resulting in a better voting experience.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY20	Participate in equipment acquisition opportunities with the Secretary of the Commonwealth of Massachusetts. **Update**: *The City continues to seek out opportunities to acquire equipment and technology improvements for the Election Office with the Massachusetts Secretary of State Office.*	*Ongoing*
FY20	Work collaboratively with the Pollard Memorial Library and Lowell Historic Board to inventory and archive historic street listings, voter lists and records. **Update**: *The ongoing COVID-19 pandemic continued to hinder archival work in FY22. The Elections Office will seek to resume such initiatives in FY23.*	*Ongoing*
FY21	Elections will work with the Law Department and the City Manager's Office to engage in community outreach so that Lowell residents are informed about what the City's transition to a district-based electoral system means for residents. **Update**: *The City Manager's Office and Elections Office conducted its most extensive and robust outreach effort to date to promote voter registration, encourage voter turnout, and educate the public on the new municipal election system. Voter outreach was conducted across multiple venues and outlets, including the yourlowellyourvote.org website, social media, two published voter guides, mailers,*	*Ongoing*

	instructional videos, outreach with community groups, electronic billboards and A-frames, and other forms of voter outreach/education. Outreach materials were trilingual, in English, Spanish, and Khmer.	
FY22	Elections will implement the new district/at-large "hybrid" system when it administers the City's Municipal Election, to be held on November 2, 2021. If necessary, Elections will also implement the new district/at-large "hybrid" system when it administers the City's Municipal Preliminary Election, to be held on September 21, 2021. **Update**: *The Elections Office successfully conducted the City's Preliminary Election and Municipal Election under the new district/at-large "hybrid" system.*	New
FY22	Elections will seek to procure new voting machines to replace the City's aging Accuvote OS ballot processing machines. Elections will also seek to procure new equipment and technology improvements with the CTCL grant to assist the office with future elections. **Update**: *The Elections Office will be putting out an RFQ for new voting machines to replace the City's current ones.*	New
FY23	Elections will implement additional measures to improve accessibility of the City's polling locations for handicapped voters at the polls. The Elections Office has been coordinating with the Disability Commission to institute procedures and assist in procuring equipment to further improve the voting experience for voters, such as magnifiers, ASL translators during early voting, and wheelchair accessible booths.	New
FY23	Elections will seek out additional opportunities to obtain new equipment and technology improvements, especially through the use of grant funding.	New
FY23	Elections will continue to examine ways of further improving its multilingual voter outreach to the City's Hispanic, Khmer, and other minority voters.	New
FY23	Modify tracking to isolate the number of newly registered voters as a result of: 1) Event-based voter outreach efforts; and 2) Online-advertising voter outreach efforts.	New

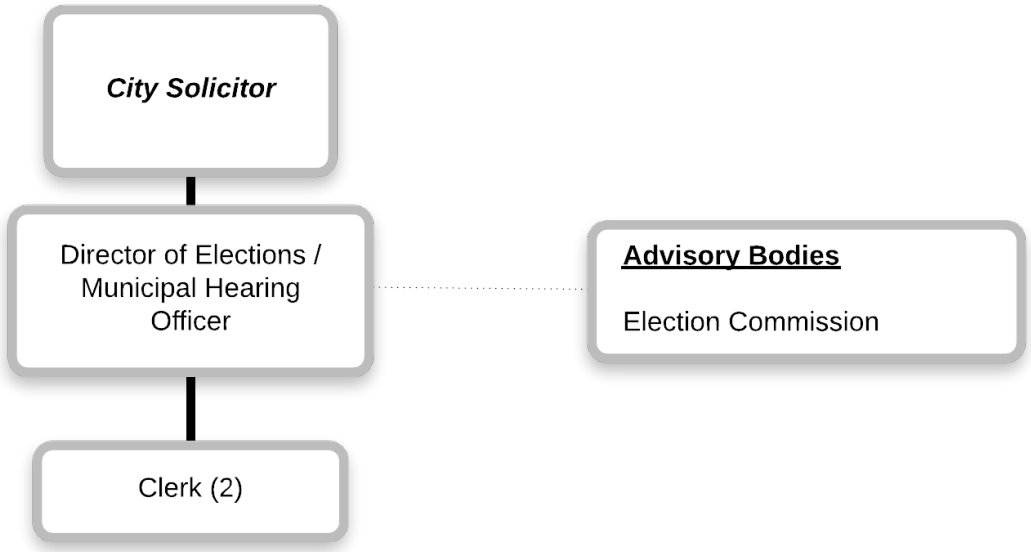
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Number of newly registered voters	5,000	5,000	5,000	
Number of registered voters	68,679	65,887	68,820	70,000
Voter turnout - average per year	25%	56%	18%	25%
Census forms mailed	45,000	45,000	45,000	53,900
Poll workers recruited and hired	250	265	130	250
Municipal hearings scheduled	100	115	120	125

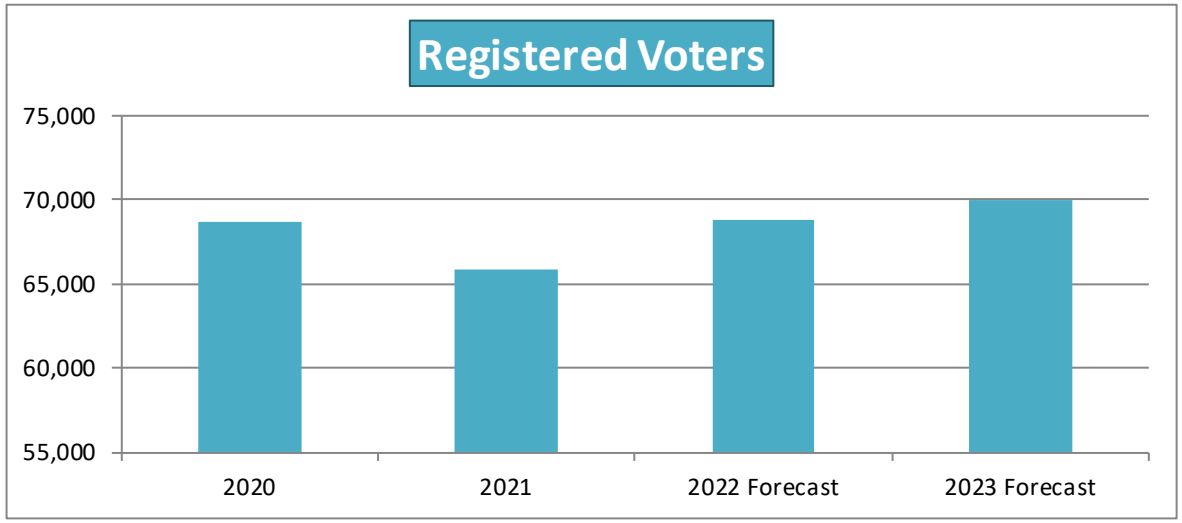
ORGANIZATIONAL CHART

ELECTIONS

VACANT
DIRECTOR OF ELECTIONS / MUNICIPAL HEARING OFFICER



LOWELLSTAT CHART(S)



Voter registration is a key function of the Elections Department. This is a an important measure to the city and thus works hard to communicate the importance of voter registration out to the city's residents.

Measurement	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Target
Registered Voters	68,679	65,887	68,820	70,000

EXPENSE DETAILS

ELECTION OFFICE - 162		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel						
Salaries & Wages - Perm		108,450	107,242	108,577	108,930	108,930
Salaries & Wages - Temp		139,095	88,894	100,000	100,000	100,000
Overtime		7,788	18,101	10,000	10,000	10,000
	Total	255,333	214,237	218,577	218,930	218,930
Expenses						
Rental of Halls		3,000	-	-	-	-
Professional Services		23,883	10,235	15,000	15,000	15,000
Printing & Binding		33,174	-	15,000	15,000	15,000
Census Forms Printing		15,600	12,751	17,500	17,500	17,500
Postage		16,090	67,346	18,600	18,600	18,600
Voting Machine Supplies		14,585	15,984	15,000	15,000	15,000
Office Supplies		4,903	11,948	5,000	5,000	5,000
	Total	111,236	118,265	86,100	86,100	86,100
	TOTAL BUDGET	**366,569**	**332,501**	**304,677**	**305,030**	**305,030**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY	
PERSONAL SERVICES		$	218,930
ORDINARY EXPENDITURES		$	86,100
	TOTAL FY23 BUDGETED EXPENDITURES	$	305,030

FINANCING PLAN	DETAIL	SUMMARY	
TAXES		**$**	**152,339**
TAX LEVY	152,339		
INTERGOVERNMENTAL REVENUE		**$**	**151,692**
UNRESTRICTED AID (UGGA)	151,692		
MISCELLANEOUS REVENUE		**$**	**1,000**
ELECTIONS MISCELLANEOUS	1,000		
	TOTAL FY23 BUDGETED REVENUES	$	305,030

PLANNING & DEVELOPMENT

SUMMARY

CHRISTINE MCCALL

DIRECTOR & ASSISTANT CITY MANAGER

PERSONNEL LIST (PAGE 722)

Actual FY19	Actual FY20	Actual FY21	Approved FY22
2,829,130	3,059,828	2,754,300	3,141,563
2,829,130	**3,059,828**	**2,754,300**	**3,141,563**

PROGRAM EXPENDITURES	Budget FY23
PLANNING AND DEVELOPMENT (GROSS)	4,447,277
	4,447,277

FINANCING PLAN	Budget FY23
TAXES	1,599,000
LICENSES AND PERMITS	1,380,183
CHARGES FOR SERVICES	20,000
INTERGOVERNMENTAL REVENUE	1,146,594
MISCELLANEOUS REVENUE	301,500
	4,447,277

PLANNING & DEVELOPMENT

CHRISTINE MCCALL

DIRECTOR & ASSISTANT CITY MANAGER

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$4,199,191
	ORDINARY EXPENSES	$248,086
	TOTAL FY23 BUDGETED EXPENDITURES	**$4,447,277**

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 following 20 years, and guide the decision-making of the department. The plan places a greater emphasis on environmental, economic, and social sustainability. This year, the Planning Staff began the process to update the Master Plan. This Master Plan update presents an opportunity to celebrate the unique qualities of Lowell's diverse neighborhoods while bringing together community groups, non-profits, institutions, municipal departments, external agencies, business leaders, and members of the public at-large to craft a shared vision and set of goals for the City as a whole.

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, and ESG 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 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.

FY22 ACCOMPLISHMENTS

Development Services

- Began the process of updating the City's Master Plan, Resilient Lowell 2040.
- Continued a highly successful proactive Certificate of Inspection program under the purview of the Senior Building Inspector/Plans Reviewer which has 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 to target properties with drug or criminal activity.
- Preparing for the next intervention with the landlords in 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.
- Continued bi-weekly meetings with Water, Wastewater, and Engineering Departments for review of upcoming projects to improve inter-departmental communication and streamline the overall development process.
- DPD Staff prepared an Open Space and Recreation Plan to establish a vision for the City's parks, open spaces, and recreational programming. The Lowell OSRP, approved in early 2020, updates the 2013 edition and covers the next seven years through 2024. The plan identifies the changing needs of Lowell residents, and sets a course to respond to them. The Lowell OSRP establishes a vision for preserving, maintaining, and enhancing existing open spaces in line with the needs and desires of the community. Lowell strives to be a City where everyone, regardless of their neighborhood, has access to recreational activities. This plan documents the current development, demographic, socioeconomic, and environmental conditions of the City. DPD Staff also inventoried parks, open spaces,

and recreational programs. This research and an extensive public outreach process informed the plan objectives and guides implementation.

- Working closely with the City Manager's Office, staff assisted retail cannabis businesses in the City with their required Planning Board special permit process. Also drafted and negotiated multiple Host Community Agreements for both retail and cultivation facilities across the City.
- Continued our comprehensive review and updating of the City's sign code, with the focus to modernize our code and acknowledge and regulate new and innovative technologies.
- Using funds from the FY2020 Capital Plan, began the process to bring seventeen buildings into full ADA compliance, following a successful self-evaluation and transition plan process in 2019.

Planning and Community Development

Project Management

- Furthered the Lowell Canal Bridges (TIGER) project which includes the revised structural design of the Central Street Bridge over Pawtucket Canal to avoid a State structural revision that could have caused its full closure. This resulted in the closure of 2 lanes reducing it to one north-bound-only lane. A two-lane opening is expected by December 2022 allowing both north and south bound traffic. The substantial completion of the bridge is expected to be done by Spring 2023.
- O'Donnell Park Ballfield – Remediation of O'Donnell Park was completed in January 2022. Restoration of the ball field will occur in early spring. Final reporting will be completed in the summer of 2022.
- Westford Street Landfill – Compliance activities relative to the former landfill use are ongoing. In 2022, it is expected that groundwater assessment and gas migration assessment will continue. Additional compliance activities to be completed include off site gas migration assessment, landfill inspections and snow permit reporting.
- Concord River Greenway -The connection between the Lawrence Street portion of the Greenway to the Jollene Dubner Park portion of the greenway off of Rogers Street is functionally complete. This project included two bridge installations, one over the Concord River and a second over the Wamesit Canal. Punchlist items including tree replacement, mulching, fence installation, and general site cleanup are expected to be complete in spring 2022.
- Open space and trails:
    - DPD completed the new, fully accessible playground at Hovey Park in the Fall of 2021.
    - Construction for the Concord River Greenway is on hold as negotiations with National Grid to construct the path as originally designed have resumed. Should these negotiations fail to move forward, DPD will begin the design of the alternative path.
    - South Common – DPD received a PARC grant which is in process of being executed in the City. DPD will complete a design and submit to DCS by June 2022. DPD estimates construction to begin in July 2022 and be complete by June 2023.
    - Clemente Park – Bocce Court Roof – The roof manufacturing is complete and delivered at the end of February 2022 in coordination with the Parks department. An RFP for its installation is in process in DPD. It will be released in March 2022 to have the roof installed during the summer of 2022.

  - Veterans' Park – As of now, DPD is currently working with the selected consultant, BETA Group, to wrap up the design phase of the Veteran's Memorial Park on Douglas Road. This project was funded with state earmark funds in 2018. DPD is currently coordinating with the property owner to establish a timeline for obtaining a second survey and relocating the fence to resume design work and construction.
  - Koumantzelis Park – DPD is working on an RFP to procure engineering services to design electrical service and the necessary infrastructure to install new lighting. The RFP will be finished during the spring of 2022.
  - Merrimack Riverwalk Phase 2 - This $4.8 million project is a partnership between the City of Lowell and Lowell National Historical Park, with funding from a Federal Highway Administration Program and City capital funds. The project will extend the "Mile of Mills" Merrimack Riverwalk from its current terminus behind Boott Mills to a new, highly visible entry point, including an overlook and a new footbridge. Construction on this project began May 2020 and is on track to be completed in mid-summer 2022.
  - Pawtucket Falls Overlook – DPD staff is working with BL Companies, NPS, and DCR to assess the next steps of the design of this 3/4 mile extension of the Vandenberg Esplanade from Rynne Beach to School Street, including a 10' off-road multiuse asphalt trail on property largely owned by DCR. After a site meeting with all stakeholders, DCR expressed concerns with the design and the project is under study in DPD.
- The 903 space HCID Garage opened to the public starting in December 2020. Final site finishes (i.e. landscaping) will take place in spring 2022.
- Lord Overpass: The project started in March 2020, and has been able to maintain schedule despite the ongoing pandemic. The project entered Stage 3 of 5 in December 2020, and will be in this stage of construction for about 1 year. The project is on schedule to be fully completed in spring 2023.
- Tanner Street: DPD's goal is to put this project out to bid shortly in the coming construction season. Phase 1 should take approximately 1 year to complete. Engineering design documentation for Phase 1 is done and we estimate construction to begin fall 2022. Additionally, STV Inc. (engineering company) is working on a new survey and takings plan so the City can procure land appraisals to understand their current value and assess next steps.
- Parcels 8 and 9 in HCID: The City closed with WinnDevelopment on the sale of these parcels to enable a 125-unit development (with also 5,000 sq. ft. of commercial space), which started construction in April 2020. The project is in the final phase of interior fit and finish, and is currently leasing units.
- DPD coordinated with DPW, other departments, and with a Gale Associates to complete a Cawley Stadium building assessment that established the current structural, mechanical, plumbing, and code-compliance state of the building. The engineering study included itemized cost estimates for all its upgrades and is currently under review for assessing funding opportunities.
- Engineering design layouts and documentation have been finished and a contractor has been selected for the JFK Civic Center upgrades. The upgrades include green areas layouts for safety and security for the center users, including LPD and DPD staff. Work is estimated to begin spring 2022.
- Streets F&G and Two Bridges – The approximately $7.2 m Streets F&G and Two Bridges project was substantially completed August 30, 2020. It included new streets, utilities to make five HCID parcels pad-ready, and the Niki Tsongas (Signature) Bridge over the

Pawtucket Canal. Newport Construction Corporation is completing punchlist lighting item related to the bridge is anticipated to be complete in May 2022. Signature Bridge is open to the public with revised signage for safer traffic circulation.

- GoLowell – This $315,000 multimodal complete streets plan is funded by a Sarbanes Transit in the Parks grant and Transportation Network Company (TNC, i.e., rideshare) surcharge fees. This project started in late 2019 and was projected in December 2022. Activities included working closely with consultant Toole Design and the LRTA on multiple public meetings, analysis of alternate bus routes, bicycle route designs, and more. This study setup the schematic layout for bus stop improvements that will start construction in the summer of 2022. As of now, DPD is preparing an RFP to engage an engineering consultant to develop the construction drawings based on the GoLowell recommendations. The engineering and construction phases are funded through the same grants as the study.
- Lower Locks – A $200,000 earmark secured by Senator Kennedy provided funding for a joint DPD/DPW Structural Evaluation, Design Feasibility, and Visioning Study. DPD and DPW worked closely with Pare Inc. and partners owning land or facilities in the Lower Locks area to facilitate a meeting attended by over fifty community members. The resulting vision and structural analysis, including conceptual design, recommended repairs, a prioritization plan, and cost estimates are complete. DPD is coordinating with stakeholders to secure matching funds to address necessary structural repairs.
- Downtown Pedestrian Improvement – A total of $443,000.00 from the Federal Lands Access Program is available for the Downtown Pedestrian Improvement Project, which consists of two major components: enhancing the bridge near Swamp Locks and enhancing Canalway crosswalks when the pedestrian paths cross public ways. DPD staff advanced this project in 2020-21 by conducting a structural assessment of the bridge and working with DPW for safety studies at proposed crosswalk locations. Design is anticipated to be completed in 2022 and construction is anticipated in 2023. Currently, DPD developed a debris netting engineering study and documentation with the help of TEC Inc. The debris netting will be completed in the summer of 2022.
- Wayfinding Master Plan – This $70,000 project funded by a Federal Lands Access Program grant will create a master plan of pedestrian wayfinding signs and placemaking interventions between Gallagher Terminal, Downtown, and UMass Lowell. DPD and CASE staff advanced this with the SLR consultant team and a working group of partners. This planning exercise was completed in the fall of 2021, with ten pilot signs projected to be installed in fall 2022 while we find funding.

Energy

- Managed the Community Choice Power Supply Program for the City that allows residents in Lowell to have a stable supply rate for electricity while encouraging renewable energy development. In the City's most recent supply contract, the City Council unanimously voted to add an additional voluntary 45% Massachusetts Class I Renewable Energy Certificates. In the first two years of the program, participants saved $1.8 million compared to the previous contract while supporting the production of nearly 162 million kWh of newer clean energy assets.
- Implemented utility bill and budgetary analysis programs that resulted in $135,659.60 in savings since the last update. This total included $121,614.79 in cancelled utility charges, $251.28 in cost avoidance, and $13,793.53 in refunded charges. Over the last 7 fiscal years, these programs have helped the City to avoid or recover $981,672.13.
- In August 2019, the City entered into a Strategic Energy Management Partnership (SEMP) with National Grid. This partnership included specific energy reduction goals and a commitment from the utility for enhanced and expedited incentives for municipal projects. Projects

completed or in development through the SEMP are projected to save the City almost 3 million kWh, 95,000 therms, and $550,000 annually. As part of the SEMP, the utility has approved over $1.2 million in energy efficiency incentives and provided over $787,000 in on-bill repayment of energy efficiency projects.

- Completed retro-commissioning projects at the Morey Elementary and Stoklosa Middle School as part of the Green Communities competitive grant program. Since these projects finished in Sept 2021, they have already helped the City save 226,600 kWh and 34,985 therms of natural gas while avoiding $70,341.47 in utility costs vs. baseline. In FY 2023, DPD looks to expand the model created through these projects to other large energy users in Lowell's portfolio.
- Received a $15,000 Municipal Energy Technical Assistance grant to determine the efficacy and scope of building retro-commissioning at the Robinson Middle School.
- Implemented a pilot with the utility for the Runwise Boiler Management and Monitoring system at 17 facilities. In the first 4 months of the heating season for FY 22, this system has saved an average of 31% facilities that heat with steam and 25% for facilities that use hot water distribution systems. When data is weather normalized, this equates to 118,272 therms and $119,826 in avoided costs.
- Selected to participate in the Community First Partnership with the Sponsors of Mass Save. The purpose of this initiative is to increase energy efficiency participation in Environmental Justice Communities that have traditionally been underserved in statewide programs by building relationships with community based organizations. Lowell will receive $45,000 for Year 1 of this initiative (2022). Future awards (Years 2 and 3) will be based on Year 1 performance. The grant and other grant sources will allow Lowell to hire a dedicated Energy Advocate to assist residents/businesses with managing their utility costs and usage through connecting with energy efficiency and assistance programs.
- Worked with Economic Development to opt into the Property Assessed Clean Energy (PACE) program administered through Mass Development. This program enables commercial, multi-family, and non-profit building owners to pay for the cost of clean energy projects (e.g. energy efficiency, renewable energy, etc.) through a betterment assessment on their property tax bills.

Economic Development

- The City of Lowell Economic Development Office has played a crucial role in assisting Lowell's small, independently owned, brick-and-mortar retailers, restaurants, and personal service businesses that have been most significantly impacted by the COVID-19 pandemic. To date, over 115 businesses were awarded direct grants support, a total of $575,000 in grant funds have been disbursed to assist local businesses across the City, in particular, minority-owned businesses, under the COVID-19 Small Business Emergency Relief Grant Program. Grant funds were used to reimburse small businesses for operating expenses such as rent and utilities. The City worked in closed collaboration with local partners such as the Entrepreneurship Center at Community Teamwork and Cambodian Mutual Assistance in Lowell to outreach to minority-owned and non-English speaking small business owners. As a result, the City was able to assist Spanish, Portuguese and Khmer speaking small businesses in critical neighborhoods of the City such as Darling Beauty, an African beauty store in Centralville and Simply Khmer, a Cambodian restaurant in the Lower Highlands. Approximately 75% of the grantees are minority-owned businesses and over 50% are women-owned entrepreneurs. Collectively, these businesses employ over 300 local residents.

- The ED office relaunched the "To Go Parking Program" for restaurants across the City to provide them reserved parking spaces for takeout orders. The program was very successful in providing customers a convenient location to park for food pickup. Many local restaurants have not seen customers return for indoor dining at the same rates of Pre-COVID times, and this free program provides some assistance to local businesses.
- The City of Lowell Economic Development Office worked with local business leaders and consultants to complete a "Rapid Planning Grant" funded by the state. The Economic Development office is working to implement various short-term strategies that were identified in the plan, such as pop-up retail opportunities, beautification improvements, increased public art and engaging in longer-term planning for sidewalk design guidelines.
- Expanded Outdoor Seating through a new "Streatery Program" converting approx.10,000 square feet of public parking for outdoor seating. Utilized "Share-Streets Program" funding to purchase and installation of 120 jersey barriers and 100 propane heaters to be used by participating restaurants. A total of 29 restaurants are participating in Streatery Program. In the second year of the program the Economic Development office worked with the Office of Cultural Affairs and Special Events, to solicit artist bid proposals to add art to the streateries. The program was successful in improving the look of the concrete barriers and adding more color and public art outside of participating restaurants.
- The ED Office in partnership with the Greater Lowell Chamber of Commerce implemented a Shop Lowell Holiday Campaign #Shop978 encouraged shoppers to use social media to celebrate local businesses and their products during the holiday season.
- The ED Office continued to support the Downtown Loyalty Program to support businesses with monthly drawings for free gifts to thank shoppers for supporting local businesses.
- The ED Office continues to work with developers of market-rate housing to access local and state incentives through the Housing Development Incentive Program (HDIP). Most recently, ED worked to amend the existing Lowell Housing Development (HD) Zone Plan to introduce a new "Schedule B" tax incentive option for projects shut out of the state's competitive funding process. This plan amendment provides a local only Tax Increment Exemption (TIE) to assist fill financing gaps created by a lack of state funding. DHCD approved the amendment and the City Council voted in support of this change.
- The ED office has continued working with Lupoli Companies on its efforts to finalize receipt of state tax credits for its Thorndike Exchange project, for Phase II of the project; Completion of both phases of the Thorndike Exchange project will yield 140 new residential dwelling units, almost 11,000 square feet of new commercial space, and almost 10,000 square feet for a new restaurant.
- The ED office continues to work with Lupoli Companies and the Massachusetts Office of Business Development (MOBD) on a potential Tax Increment Financing deal for the creation of a new parking garage within the HCID. This project will create 6 new jobs and provide additional parking for the district's future development.
- Successfully applied for the Transformative Development Initiative grant from MassDevelopment for the Upper Merrimack Street area. The TDI program will provide an onsite TDI Fellow to assist partners in tackling necessary improvements within the Upper Merrimack Street District. The TDI partnership currently includes stakeholders such as Coalition for a Better Acre, Community Teamwork, JDCU, LHA, UMass Lowell. Initial meetings have begun with MassDevelopment and the TDI Fellow should begin working in Lowell in the Fall of 2022.

- Despite the pandemic, the City welcomed several new businesses to our Downtown such as Lala Books, an independently owned bookstore, and bbq Chicken, a Korean-style restaurant. The Economic Development Office utilizes site finder capabilities that it has through CoStar (a subscription-based commercial real estate database) and its own internal database of properties that it maintains. These services help businesses such as the ones noted above to locate appropriate spaces.
- Working with the Lowell Development and Financial Corporation (LDFC) to provide local Downtown- based businesses with access to the Downtown Venture Fund (DVF). Since 2019, a total of four (4) loans were executed totaling $665,000 in capital that went directly to these businesses, to support startup and growth activities. The most recent loan under this program, supported the opening of a bookstore, Lalabooks, in the heart of Downtown.
- The ED office manages the "Retention" and "Relocation" loan programs, which provides capital to businesses that does not need to be paid back if the businesses receiving them remain in Lowell for at least three (3) years. Businesses that have recently accessed these funds included Gormley's Restaurant, which utilized funds to expand and relocate to Market Street in Downtown, as well as Food Shines Restaurant, which used funds to aid its kitchen expansion at 277 Pawtucket Street.
- The ED office advocated for the adoption of the Property Assessed Clean Energy (PACE) Financing Program. Lowell became the 50th community in the Commonwealth to adopt the program. This program is administered by MassDevelopment with support from the Massachusetts Department of Energy Resources (DOER). Through this program, financing is available for energy improvements on commercial and industrial buildings, multifamily properties with five or more units, and buildings owned by nonprofits.

Homelessness

- Coordination and funding of a team through Life Connection of outreach professionals to reach individuals living in areas not meant for human habitation, including the encampments and "rough sleepers".
- Implementation of the "Lowell Connector" by name list to identify a housing pathway for individuals experiencing homelessness in Lowell.
- Coordination with local community development corporations and non-profits to identify and develop two hundred permanent supportive housing units within the City of Lowell.
- Support Community Teamwork, Inc.'s Community Preservation application for pre-development costs to support the construction of permanent supportive housing at 21 W Adams Street.
- Support the conversion of a twenty (20) room boarding house to permanent supportive housing units.
- Provided $175,000 in HOME funds and $220,000 Community Preservation funds for the development of twenty seven (27) units of affordable housing with supportive services for persons with Substance Abuse Disorders.
- Coordination and funding of the Eliot Day Program, which provides a safe space indoors for individuals in the South Common area, with access to case management and housing supports.
- Coordination with DHCD and area providers to complete a modified "Point in Time" count as mandated by HUD, which included using outreach providers and meal sites to provide a complete picture of the individuals that remain outside.

Community Development Team

- During FY 2021-2022, the City received $2.2 million in CDBG funding, $857,000 in HOME funding, and $189,000 in ESG funding.
- The Community Development team at DPD continues manage the City's CDBG and ESG Grant programs with an expected allocation of 20 Community Development Grant (CDBG) Public Service Grants, 10 CDBG Non Public Service Grants and 5 (ESG) Emergency Solutions Grants. The team was also responsible for overseeing the CARES Act funding.
- The Community Development Office will host Community Development Week during the week of April 11-15, 2022. This provides an opportunity for communities to reach out to their Congressional Members, showcase projects and programs, and involve program partners in the week-long celebration.
- The Community Development office is in the process of putting together the Annual Action Plan for FY 2022-2023. The Annual Action Plan provides a summary of the activities funded with specific federal and non-federal resources that will be used to address the priority needs and specific goals identified in the Consolidated Plan. The Action Plan will be sent to HUD in May after all public hearings & processes are completed and approved by the City Manager and City Council.
- The Community Development office continues to manage grant agreements and requests for reimbursement for all sub recipients of federal grants. This process ensures that all sub recipients are following HUD Guidelines. Staff continues to monitor grant recipients in the field when possible, but will continue desk monitoring for program compliance as requests for reimbursements are received.
- The Community Development Office will complete the Consolidated Annual Performance and Evaluation Report (CAPER) for FY 20-21 and submit to HUD. This report will show all progress and accomplishments toward the 5 year Consolidated Plan.

Transportation Engineering Management

- Design and Engineering for phase 1 of the Tanner St Realignment project to be completed in spring 2022. DPD estimates bidding to go through the summer for construction to begin fall 2022. Once started, construction should last approximately 1 year.
- Lord Overpass: The project started in March 2020, and has been able to maintain schedule despite the ongoing pandemic. The project entered Stage 3 of 5 in December 2021, and will be in this stage of construction for about 1 year. The project is on schedule to be fully completed in early spring 2023.
- Continued coordination of transportation improvements on Old Ferry Road and Pawtucket Boulevard in conjunction with the new Market Basket development.
- Re-striped 5,000 +/- LF of pavement markings (double yellow, single white and white skips) in the City, including new markings along Branch Street, Middlesex, intersections with School Street, and new markings on Andover Street.
- Continued coordination with MassDOT project managers for multiple City of Lowell projects including Route 38 Improvements project and the Lowell Connector Bridge replacement over Industrial Ave.
- Continued coordination with MassDOT project managers for multiple City of Lowell projects under design, including Lowell Connector at Gorham Street intersection, as well as future projects like the Rourke Bridge Replacement Project for which further coordination will continue in 2022.
- Completed the Go Lowell project, which helped develop concepts for several transit improvements around the City that will begin construction in 2022.

- Developed Shared Streets pilot projects for various corridors and intersections throughout the City to improve safety and mobility for pedestrians, bicycles, and transit. This included applying for and receiving the Shared Streets grant that supported pilot projects implemented in Spring 2021. DPD is currently applying for another Shared Street Grant to support a City-wide Traffic Calming Strategies will be implemented during spring and summer of 2022.
- Responded to City Council motions, petitions filed with the City Clerk and investigated and resolved multiple citizen complaints.
- Furthered the Lowell Canal Bridges (TIGER) project which includes the revised structural design of the Central Street Bridge over Pawtucket Canal to avoid a State structural revision that could have caused its full closure. This resulted in the closure of 2 lanes reducing it to one north-bound-only lane. A two-lane opening is expected by December 2022 allowing both north and south bound traffic. The substantial completion of the bridge is expected to be done by Spring 2023.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY20	DPD Planning staff will work with the Owner's Project Manager and the Construction Manager to bring the HCID garage to at least 50% completion. This is the first time the City has constructed a City project using this pathway, which we hope will serve as a model for the upcoming Lowell High School process. **Update**: *DPD is pleased to report that, despite the pandemic, the HCID garage was completed on time and within budget in the Fall of 2020.*	**Complete**
FY20	DPD Planning staff, collaborating with a multi-departmental working group, will help to oversee and manage ongoing construction and traffic mitigation for the Lord Overpass. **Update**: *The Lord Overpass project is currently under construction, having entered Stage 3 of 5 stages of construction in 2020 and Stage 4 during 2021. DPD and Engineering staff, along with Resident Engineering Services being provided by VHB, are overseeing the project. The project is projected to be completed in Spring 2023.*	*Ongoing*
FY20	DPD staff in both Planning and Economic Development and Development Services will continue our multi-year process of the digitization of critical records for loss prevention and Citywide use. **Update**: *Development Services, working with the MIS Department, has currently scanned documents into MUNIS for property addresses A - K. We will be working to continue this on the Development Services side, and will use this as a model for Planning and Economic Development's scanning program.*	*Ongoing*
FY21	Development Services will continue to improve efficiency through the roll-out of various digital technology, including mobile tablets for inspectors and online permitting. **Update**: *Development Services, working with the MIS Department, is pleased to report that online permitting was rolled out in the Summer of 2020 as a pilot program, and has now expanded to encompass multiple different permit types.*	*Ongoing*
FY21	DPD Planning Staff will complete or advance multiple important Open Space Projects, including the Riverwalk project, the Concord River Greenway, and the reimagining of Hovey Park. **Update**: *DPD Planning staff were successful in completing some projects and keeps committed to upgrading and building new ones. Hovey Park was inaugurated in September 2021 with a ceremony and a successful community engagement event. Park is fully functioning. Construction of the Merrimack*	*Ongoing*

	Riverwalk began May 2020 and will be completed in the summer of 2022. Construction for the Concord River Greenway is on hold as negotiations with National Grid to construct the path as originally designed have resumed. The manufacturing of the Bocce Court roof at Clemente Park is complete and was delivered at the end of February. Roof installed during the summer of 2022.	
FY21	DPD staff will devote resources to the furtherance of critical infrastructure projects, including the TIGER bridge project. **Update**: *DPD staff furthered the Lowell Canal Bridges (TIGER) project which includes the revised structural design of the Central Street Bridge over Pawtucket Canal to avoid a State structural revision that could have caused its full closure. This resulted in the closure of 2 lanes reducing it to one north-bound-only lane. A two-lane opening is expected by December 2022 allowing both north and south bound traffic. The substantial completion of the bridge is expected to be done by Spring 2023.*	*Ongoing*
FY22	DPD's Economic Development Office will assist businesses in our key business corridors with recovery efforts from the pandemic. **Update**: *The Economic Development office has awarded a total of $575,000 that has been distributed to 115 businesses across the City through multiple Covid-19 relief grant rounds.*	*Ongoing*
FY22	DPD and Development Services staff will begin the process of working the City's Comprehensive Master Plan including drafting and RFP and engaging with consultants to steer the update of the previous master plan and to produce implementation strategies for the City's coordinated efforts of development in the next two decades. **Update**: *DPD staff secured a $250,000 grant from the state, which, along with Capital Plan funds, is the basis for the RFP that the City has issued to hire a consultant, who will work with staff to prepare the Master Plan.*	*Ongoing*
FY22	DPD, in conjunction with the Director of Homelessness Initiatives, will work on a coordinated affordable housing conversation that is synchronized with the Comprehensive Master Plan efforts. This team initiative's goal is to address the issues of affordable housing and how a regulatory framework and zoning language can contribute to address this problem in coordination with the community's participation. **Update:** *DPD staff has been coordinating with stakeholders to create 200 new permanent supportive housing units.*	*Ongoing*

FY23	Development Service staff will implement CPA funding and tracking procedures, enhance CPA outreach to encourage additional input from across the community, and streamline the CPA application process for applicants.	New
FY23	DPD's Economic Development Office will work to implement the City's Rapid Recovery Plan Pop-up Retail Program. This program will activate vacant storefronts in the Downtown.	New
FY23	DPD staff will work with the Purchasing and Law Departments to contract for double the existing behind-the-meter solar capacity on municipal properties.	New

PERFORMANCE METRICS

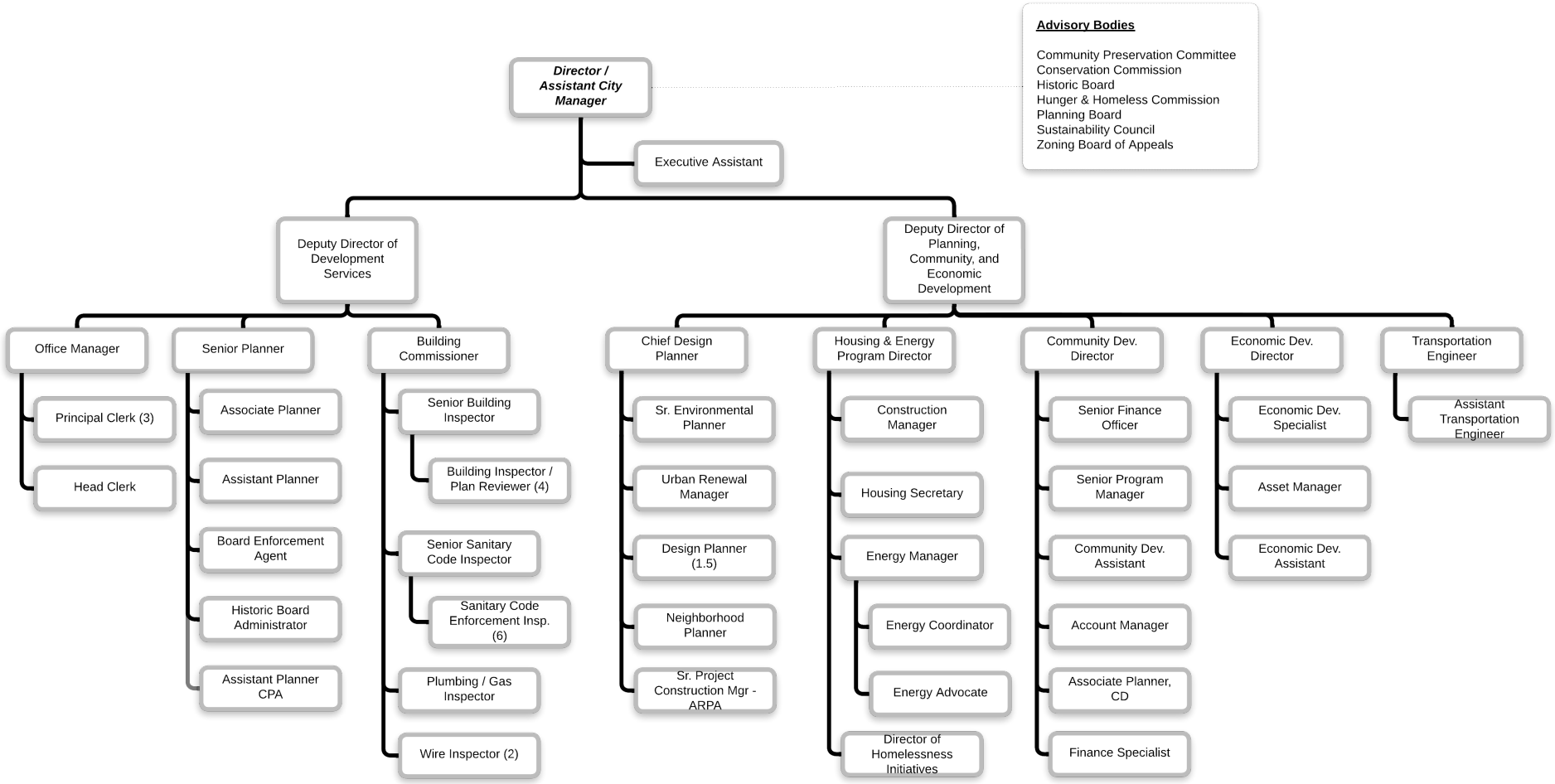
	Prior Year Actuals		Forecast	Target
Measurement	**FY2020**	**FY2021**	**FY2022**	**FY2023**
City Council motions and requests addressed	96	86	93	80
Infrastructure, parks, and other capital improvement projects advanced	40	23	25	28
Number of accepted registrations of vacant/foreclosed properties in compliance with ordinance	146	80	39	80
Planning documents advanced	21	20	15	18
Planning Board revenue	$ 23,437	$28,847	$28,810	$40,000
Number of land-use board pre-application consultations with developers and private companies	416	410	242	425
Number of development project applications to land-use boards processed	150	122	90	150
Square feet of active community gardens and land under cultivation in Lowell neighborhoods.	174,865	177,265	177,265	177,265
Number of COI Inspections completed	352	353	278	375
Number of new single family building permits issued	8	18	4	20
Total building permit revenue	$ 1,774,354	$ 1,112,969	$620,224	$1,100,000
Total Inspectional 21D violation revenues	$ 83,053	$43,845	$28,945	$50,000
Permit Fees Collected via Final Cost Affidavit	$ 65,920	$156,157	$62,670	$60.000
Building and trades related inspections conducted	5,674	5,532	3,819	5,500
Building, electrical, plumbing, gas, and mechanical permit applications processed	6,079	7,134	4,494	6,500
Sanitary code complaints inspected	3,336	2,627	1,337	2,500
Sanitary code permit applications processed and inspected	2,732	2,432	1,253	2,500

Businesses assisted by the Economic Development Office	300	200	400	450
Number of jobs created in the city that have a direct correlation with "TIF" agreements	449	*	384	414
Storefronts rehabilitated with façade improvement funds	2	0	0	6
Grant and loan agreements executed with sub-recipients	54	41	36	40
Number of grant applications and required grant reports	72	55	46	50
Brownfields sites addressed through assessment or remediation efforts	11	10	11	11
Revenue collected from sale of surplus real estate assets sold	$ 250,000	$1,630,000	$403,206	$3,852,000
Transportation Requests from Businesses and Residents	260	137	84	120
Transportation Engineer - 60 Day Trials	43	48	39	60

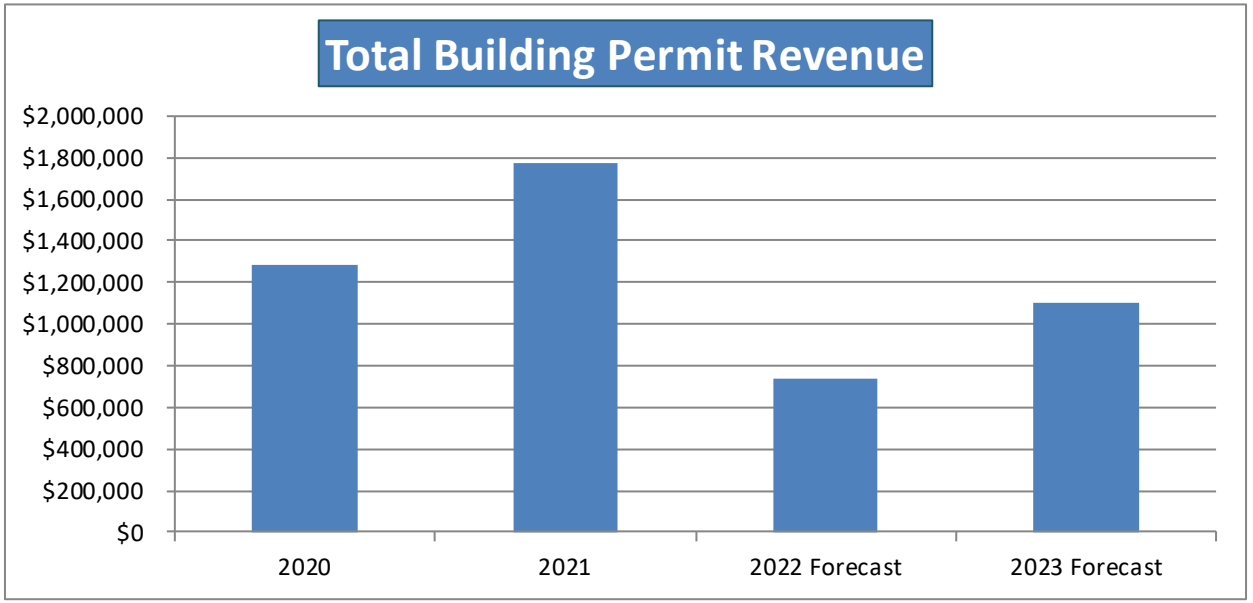
ORGANIZATIONAL CHART

PLANNING AND DEVELOPMENT

CHRISTINE MCCALL
DIRECTOR &
ASSISTANT CITY MANAGER



LOWELLSTAT CHART(S)



The Division of Development Services permits a wide variety of construction projects within the City of Lowell. A growing number in building permit revenue is indicative of new construction, be it residential or commerical, and is a telling sign of new growth. An upward trend over the last few years is a relection of the city's overall economic health.

Measurement	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Total Building Permit Revenue	$1,285,970	$1,774,354	$742,444	$1,100,000

EXPENSE DETAILS

PLANNING & DEVELOPMENT 182		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel						
S & W-Perm.		2,776,498	2,531,239	3,685,898	4,201,123	4,181,691
S&W - Stipends		-	-	-	-	-
Overtime		25,940	18,535	17,500	17,500	17,500
Longevity		652	652	-	-	-
Outside Funding (Non Tax Levy)		-	-	(761,421)	(895,485)	(895,485)
	Total	2,803,090	2,550,426	2,941,977	3,323,138	3,303,706
Expenses						
Telephone		12,258	9,881	22,600	22,600	22,600
Repair & Maintenance Equipment		490	-	500	500	500
Leasing Equipment & Service		5,173	4,234	6,686	6,686	6,686
Professional Services		2,697	8,695	10,000	15,000	15,000
Advertising		3,456	6,970	7,500	7,500	7,500
Appraisals/ Property Transfer		17,500	-	-	15,000	7,500
Printing & Binding		1,340	681	2,500	2,500	2,500
Office Supplies		9,449	8,988	10,000	10,000	10,000
Uniforms & Other Clothing/Protective gear		893	-	1,500	1,500	1,500
Dues & Subscriptions		2,498	2,347	2,500	2,500	2,500
Trans. - Monthly Allowance		58,100	50,050	58,800	76,800	76,800
Trans. Reimbursement & Seminars		13,999	6,931	10,000	15,000	15,000
Trans. Reimbursement & Seminars - Adder		-	-	-	-	-
Education Reimbursements		1,725	-	4,500	4,500	4,500
Miscellaneous Charges		2,904	4,110	4,500	5,000	5,000
Office Furniture		1,292	987	1,500	1,500	1,500
Downtown fixtures		-	-	3,000	35,000	15,000
ACRE Urban Renewal		-	-	-	-	-
Urban Renewal		-	-	-	75,000	-
Lowell Landfill		-	-	-	-	-
Bldg Insp Training/Educ./Enforcement		5,013	4,528	4,500	5,000	5,000
Sealer of Weights and Measures		44,000	44,000	44,000	44,000	44,000
Homelessness/ Continuum HMIS		17,274	-	2,000	2,000	2,000
UML Work Study		1,597	-	3,000	3,000	3,000
IMPROV-SIGNALIZATION		55,078	51,472	-	-	-
	Total	256,738	203,874	199,586	350,586	248,086
	TOTAL BUDGET	3,059,828	2,754,300	3,141,563	3,673,724	3,551,792

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 4,199,191
ORDINARY EXPENDITURES		$ 248,086
TOTAL FY23 BUDGETED EXPENDITURES (GROSS)		$ 4,447,277

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,599,000**
TAX LEVY	1,599,000	
LICENSES AND PERMITS		**$ 1,380,183**
FUNERAL DIRECTOR LICENSES	1,000	
BUILDING PERMITS	1,124,099	
PLUMBING PERMITS	124,557	
GAS PERMITS	74,627	
AMUSEMENT LICENSES	5,100	
AUTO 2ND HAND LICENSES	1,800	
AUTO JUNK DEALER LICENSES	2,000	
AUTO USED CAR LICENSES	11,000	
BEER & WINE LICENSES	36,000	
CHARGES FOR SERVICES		**$ 20,000**
CODE & INSPECTION FINES	20,000	
INTERGOVERNMENTAL REVENUE		**$ 1,146,594**
UNRESTRICTED AID (UGGA)	303,109	
CDBG - HEALTH INSPECTORS	100,000	
ARPA	145,085	
COMMUNITY DEVELOPMENT BLOCK GRANT	260,000	
COMMUNITY PRESERVATION	47,000	
CONSERVATION AND COMMISSION FEES	6,400	
ESG GRANT	10,000	
HOME GRANT	65,000	
LEAD HAZARD REDUCTION GRANT	60,000	
PROJECT DELIVERY	80,000	
VACANT/ FORECLOSED REVOLVING	70,000	
MISCELLANEOUS REVENUE		**$ 301,500**
ADVERT & RECORDING PL BOARD	29,000	
AGGREGATION ADDER	250,000	
BOARD OF APPEALS FEES	17,500	
CODE AND INSPECTION MISCELLANEOUS	5,000	
TOTAL FY23 BUDGETED REVENUES		$ 4,447,277

(This page intentionally blank)

PUBLIC SAFETY

SUMMARY

PERSONNEL LIST (PAGE 722)

Actual FY19	Actual FY20	Actual FY21	Approved FY22
27,592,387	29,183,575	28,667,631	30,570,779
18,960,697	20,812,167	20,331,258	21,210,964
46,553,085	**49,995,742**	**48,998,889**	**51,781,743**

PROGRAM EXPENDITURES	Budget FY23
POLICE	32,986,309
FIRE	23,212,688
	56,198,997

FINANCING PLAN	Budget FY23
TAXES	47,144,104
LICENSES AND PERMITS	421,967
CHARGES FOR SERVICES	2,371,929
INTERGOVERNMENTAL REVENUE	6,146,997
MISCELLANEOUS REVENUE	114,000
	56,198,997

PUBLIC SAFETY
POLICE

BARRY GOLNER

INTERIM SUPERINTENDENT OF POLICE

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$31,268,434
	ORDINARY EXPENSES	$1,717,875
	TOTAL FY23 BUDGETED EXPENDITURES	**$32,986,309**

MISSION & SERVICES OVERVIEW

The mission of the Lowell Police Department is to continue building and maintaining strong partnerships with the diverse communities of the city of Lowell. We strive to work with our community to reduce the incidence and fear of crime, and to ensure public safety. We will do this while working to improve the quality of life for the citizens 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 and development.

CALENDAR YEAR 2021 ACCOMPLISHMENTS

- 8% decrease in total NIBRS offenses.
- 12% decrease in Robbery offenses.
- 13% decrease in Burglary/Breaking & Entering Offenses.
- 22% decrease in Shoplifting.
- 65% decrease in Motor Vehicle Theft.
- Continued increased community collaboration.
- Continued increased bicycle, Segway, foot patrols and added boat patrols of the Merrimack River.

- The LPD held a full Summer Student Police Academy for a total of 140 youth. There were approximately 70 youth in the first session and approximately 70 youth in the second session. LPD consulted with the Lowell Health Department and followed all proper COVID-19 safety protocols to provide a safe and healthy environment for participants. Additionally, the LPD collaborated with the Lowell Public Schools who assigned teachers to the Academy for a summer school component.
- Through Advocates, Inc., the LPD hired one full-time clinician to co-respond with officers to various calls for service. Advocates occasionally assigned experienced clinicians to the LPD beginning in July. The LPD clinician began full time in September. From July through December, 180 individuals were referred to the clinician by Lowell police officers. Of those, 10 individuals were diverted from arrest and 43 individuals were diverted from the emergency department.
- The LPD hosted the first annual Youth Outreach Event on JFK Plaza.
- The LPD Youth Services launched with Boxing as the first program. A total of 88 youth registered to participate and an average of 30 participate on a regular basis.
- The LPD collaborated for the first time with Ironstone Farm on a youth program that served 19 youth at-risk youth.
- Received $2,086,683 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.
    - Shannon Community Safety Initiative which focuses on gang prevention, intervention and suppression strategies; majority of funding is subcontracted to social service agencies in Lowell.
    - COPS Office grant to start a Police Cadet program.
    - Office on Violence Against Women grant funding to provide services to victims of domestic violence, sexual assault and stalking.
- Continued training officers in Critical Incident Team (CIT) Training and currently have 29 officers trained.
- Held 9 Citizen Advisory Committee meetings.
- Continued to implement protocols and safety measures to keep officers and employees safe while never decreasing service to the public throughout the pandemic.
- Implemented a full in person Lowell Police Academy for 15 police departments and graduated a total of 27 new officers, including 4 Lowell Police Officers.
- Hired an additional 5 Lowell Police Officers that were already Academy trained.
- Introduced a new firearms and de-escalation virtual training system (VirTra).
- Welcomed our newest K-9, Mack to the LPD.
- Purchased and received the LPD's first hybrid cruiser in December.
- Received Certification and met all the requirements of Accreditation; anticipate to receive Accreditation award in February 2022.
- Concluded a 3-year long investigation with our federal law enforcement partners (U.S. Attorney, FBI, DEA, IRS Criminal Division, U.S. Postal Inspection Service) which resulted in fifteen alleged gang members and associated charged with drug trafficking, money laundering and counterfeiting offenses.
- Internal Affairs met all new Massachusetts Peace Officer Standards and Training (POST) Commission guidelines related to transparency and professional standards.

- Command Staff member attended and completed the FBI National Academy course. This is a professional course of study for U.S. and international law enforcement managers nominated by their agency heads because of demonstrated leadership qualities. The 10-week program—which provides coursework in intelligence theory, terrorism and terrorist mindsets, management science, law, behavioral science, law enforcement communication, and forensic science—serves to improve the administration of justice in police departments and agencies at home and abroad and to raise law enforcement standards, knowledge, and cooperation worldwide.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Increase capacity and efficiency of evidence control systems. **Update:** *The LPD received funding via the capital budget to make improvements to the evidence control systems and has been exploring several options. The Evidence Section has been cleaning and purging the existing space and inventory.*	*Ongoing*
FY20	Upgrade the public safety radio used by Police and Fire Departments as the current system is antiquated and at the end of its useful life, subject to capital funding. **Update:** *This is a large scale upgrade which is currently in process.*	*Ongoing*
FY21	Implement new ways to engage the community through Lowell TeleMedia Center (LTC). **Update:** *The LPD will continue to work with LTC in 2022 to finalize additional episodes of Keeping up with the Cops.*	*Ongoing*
FY21	Train at least 20% of the officers in the Critical Incident Team (CIT) program and majority of officers, detention attendants and dispatchers in Mental Health First Aid. **Update:** *There are currently 29 officers trained in CIT and the LPD continues to enroll officers in the training to reach this goal. Due to the pandemic, there were several training cancellations in 2021; however, trainings are back on track for 2022. In addition to sworn officer trainings, the Dispatchers will be attending a CIT for Dispatcher training in 2022.*	*Ongoing*
FY21	Implement drone program for use in patrol operations, large scale events, etc. **Update:** *LPD has purchased a drone and is in the process of finalizing policies.*	*Ongoing*
FY22	Create and implement a Police Cadet program.	*Ongoing*

	Update: *The LPD received funding from the COPS Office in late 2021 to implement a Police Cadet program starting with 3 Cadets. Paperwork was filed with legislature regarding a home rule petition.*	
FY22	Create space for a precinct and newly created LPD Youth Services program at the Pine Street location. **Update:** *The space at the Pine Street location was not big enough to encompass the LPD Youth Services programs. The LPD first held the boxing program outdoors during the summer and was able to secure temporary space during the fall. The LPD secured funding to lease space and the RFP will be released in early 2022.*	*Ongoing*
FY22	Receive accreditation through the Massachusetts Police Accreditation Commission. **Update:** *The LPD met all necessary requirements for Accreditation in 2021 and it is expected that Accreditation will be awarded in early 2022.*	*Ongoing*
FY22	Implement Body Worn Camera program. **Update:** *The LPD received a small equipment grant to fund a Body Worn Camera pilot program for 30 officers. Both sworn officer unions have agreed to the use of body cameras and an RFP will be released in early 2022.*	*Ongoing*
FY22	Implement mandated changes as detailed in the new Police Reform laws. **Update:** *Internal Affairs met all new Massachusetts Peace Officer Standards and Training (POST) Commission guidelines related to transparency and professional standards. School Resource Officers (SRO) attended new mandatory POST training for SROs. The LPD will continue to work with the POST Commission.*	**Complete**
FY23	Increase awareness of Officer Health, Wellness & Safety by promoting health and wellness and focus on officer safety.	New
FY23	Begin process of creating a real-time crime center for the LPD.	New
FY23	Expand LPD Youth Services programs by partnering with both public and private organizations. Implement a youth tutoring and mentoring program between Lowell Police Officers and youth in the city.	New

PERFORMANCE METRICS[43]

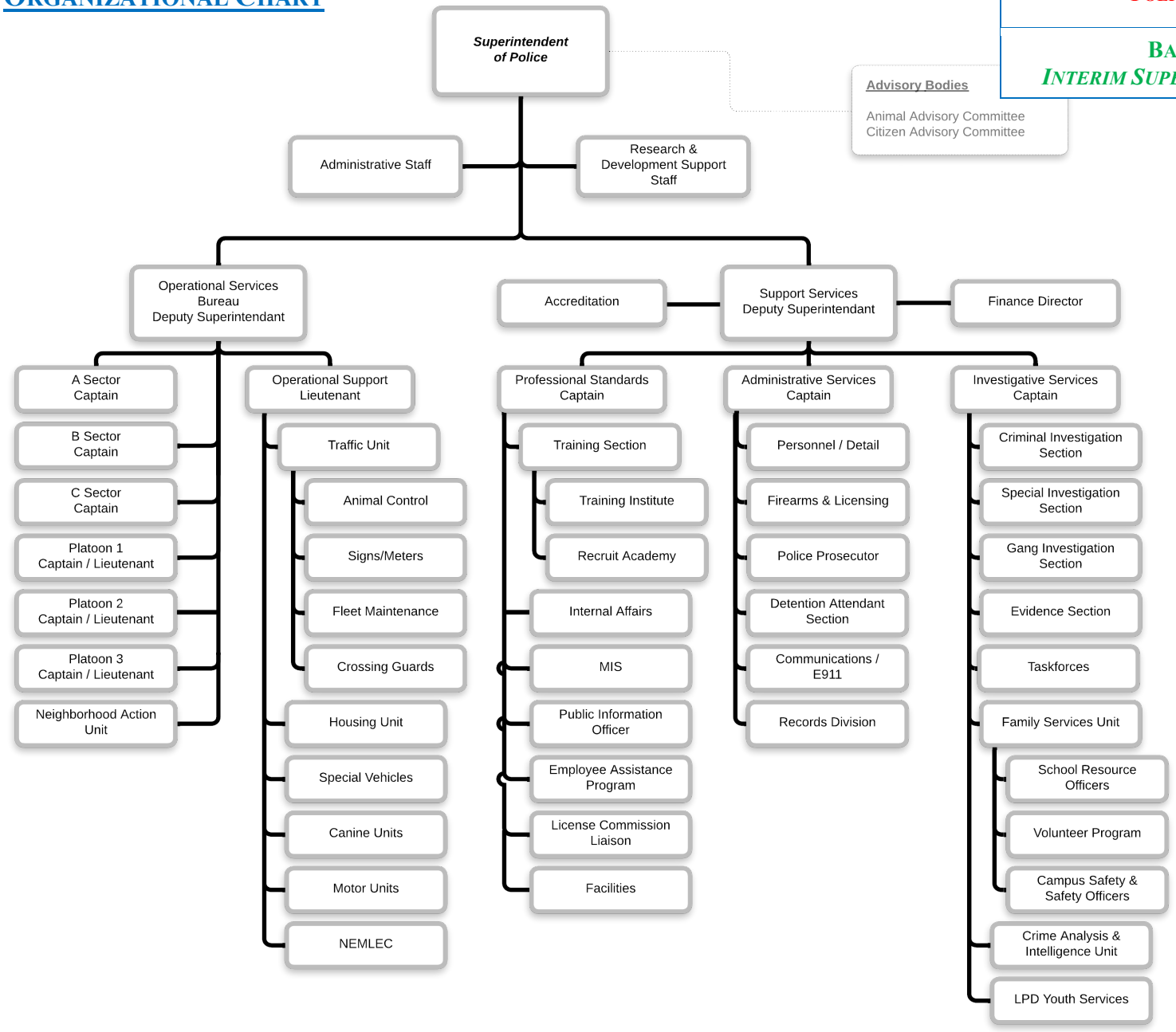
Measurement	Prior Year Actuals CY2020	CY2021	Forecast CY2022
Firearms Recovered	96	557[44]	100
Juvenile Incidents	51	52	50
NIBRS Group A Offenses	4,860	4,509	4,276
NIBRS Group B Offenses	749	658	635
Total amount of federal grant funding received	$215,250	$468,468	$500,000
Total amount of state grant funding received	$1,501,883	$1,615,714	$1,500,000
Total Computer Aided Dispatch (CAD) Calls	114,996	115,584	113,273
Police Only Computer Aided Dispatch (CAD) Calls	101,516	99,980	97,980
Calls for Police dispatch (percent of total)	88%	86%	86.5%
Number of CompStat meetings	26	26	26
Individuals Booked	2,012	1,821	1,784
Number of firearm permits issued	474	448	470

[43] All Police Data is reported by Calendar Year.
[44] A total of 467 firearms were accounted for from one household after the resident passed away.

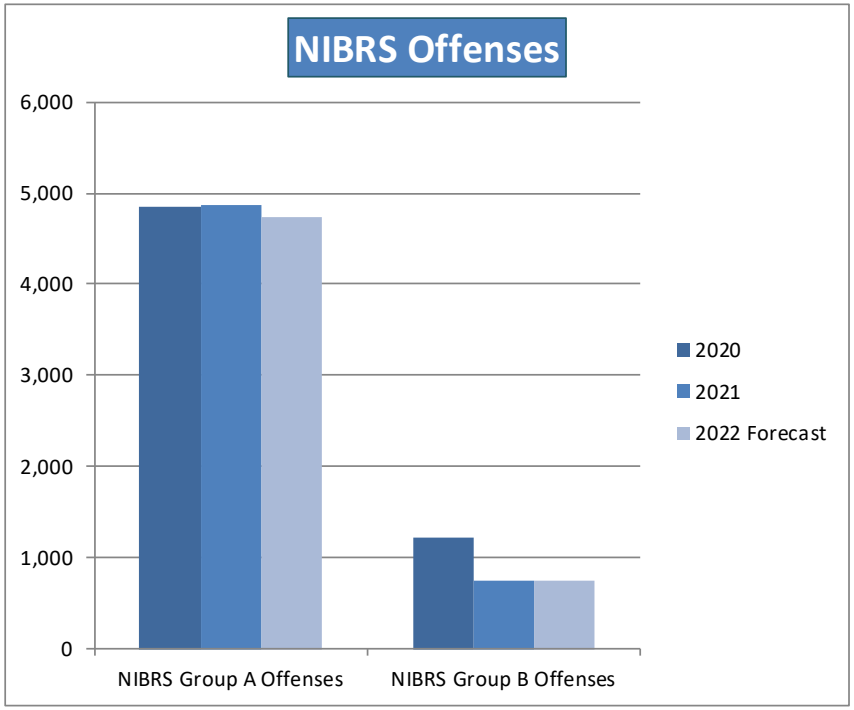
ORGANIZATIONAL CHART

POLICE DEPARTMENT

BARRY GOLNER
INTERIM SUPERINTENDENT OF POLICE



LOWELLSTAT CHART(S)



NIBRS stands for National Incident Based Reporting System

The Group A Offenses include: Arson, Assault Offenses, Bribery, Burgulary/ 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, Nonfocible, Stolen Property Offenses, Weapon Law Violations.

The Group B Offenses include: Bad Checks, Curfew/ Loitering/ Vagrancy Violations, Disorderly Conduct, Driving Under the Influence, Drinkenness, Family Offenses Nonviolent, Liquor Law Violations, Peeping Tom, Runaway, Trespass of Real Property, All Other Offenses.

Measurement	CY2020 Actual	CY2021 Actual	CY2022 Forecast
NIBRS Group A Offenses	4,860	4,509	4,276
NIBRS Group B Offenses	749	658	635

EXPENSE DETAILS

POLICE -210	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel					
S W - Perm	25,705,755	24,887,029	27,753,465	28,587,965	28,553,997
S W - Temp	20,332	18,873	15,000	23,634	23,634
Overtime	807,245	869,609	927,000	1,000,000	950,000
Holiday	363,549		459,066	456,000	456,000
Shift Differential	43,000	355,433	45,907	231,400	231,400
Special Events	18,575	38,050	25,000	25,000	25,000
Longevity	2,228	137	2,837	2,837	2,837
Court Time	304,017	911	350,000	369,000	350,000
Comp Time	117,103	157,238	90,000	120,000	120,000
Out of Grade	30,394	106,869	35,000	40,000	40,000
Physical Fitness Incentive/Out of Grade Compensation	168,250	35,347	194,000	194,000	194,000
K-9 Stipends	53,010	159,000	54,782	55,166	55,166
Contractual Allowances	22,990	43,549	16,800	158,400	158,400
Professional Services for EAP	24,000	16,800	24,000	30,000	30,000
Vacation Buyback	9,880	24,000	-	-	-
Uniform Allowance	33,409	91,346	72,000	72,000	72,000
Uniform - Traffic Supervisors	1,687	6,957	6,000	6,000	6,000
Outside Funding (Non Tax Levy)	-	-	(1,031,422)	(925,903)	(925,903)
	27,725,424	26,811,147	29,039,434	30,445,498	30,342,531

POLICE -210	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Expenses					
Telephone	4,769	-	-	-	-
Repair & Maintenance of Equipment	101,056	105,452	98,057	97,829	97,829
Garage Repair - Service Vehicle	79,072	92,747	97,125	105,000	105,000
Repair & Maint Microcomputer	226,004	262,456	228,684	310,746	280,000
Police Jail Area Maint	9,887	11,225	12,025	15,000	15,000
Hepatitis Shots	600	-	555	600	600
Animal Control - Chg/Expense	5,288	7,904	8,325	10,000	10,000
Animal Expenses	4,476	9,200	7,400	9,000	9,000
Police - Rental Sub-Station	84,249	74,585	78,625	71,415	71,415
Paint/Meter Division (50% to Parking)	25,595	22,539	27,750	30,000	30,000
Rental of Equipment	6,930	3,122	6,891	2,304	2,304
Kennel Services	21,913	24,612	24,975	30,000	30,000
Psychological Exams	17,941	36,691	24,050	25,000	25,000
Training/Evaluation Program	34,677	68,983	80,000	80,000	80,000
Communications - CDMA	63,333	103,061	83,250	90,000	90,000
Food Service Supplies	11,261	10,805	11,100	11,100	11,100
Gas & Motor Oil Supplies	200,742	226,295	236,189	300,000	300,000
Garage/Auto Parts Supplies	75,595	84,411	74,000	80,000	80,000
Office Supplies	4,776	8,903	4,625	10,000	7,500
Misc. Supplies Other	4,961	7,407	4,625	10,000	7,500
Service Legal Defense Fund	72,125	58,750	66,716	75,000	75,000
Dues & Subscriptions	8,041	8,729	8,325	9,000	9,000
In State Travel Reimbursement & Seminars	354	2,000	1,850	1,850	1,850
No Middlesex Law Enforce County	5,500	5,500	5,088	5,500	5,500
Miscellaneous Charges	8,924	15,615	13,875	20,000	16,000
Dive/Rescue Team Equipment	2,092	3,868	2,032	3,000	3,000
Police Cars	259,804	319,880	135,118	186,000	175,000
Police Photo Lab & Equipment	1,847	1,510	2,313	2,500	2,500
Police Equipment Other	19,991	81,730	32,375	35,000	35,000
Portable Radios & Other	-	-	14,735	14,735	14,735
Office Furniture & Equipment	4,655	86,647	4,625	5,000	5,000
Insurance	-	-	-	-	-
Computer Equipment	91,692	111,857	136,043	123,043	123,043
Total	1,458,150	1,856,484	1,531,345	1,768,621	1,717,875
TOTAL BUDGET	**29,183,575**	**28,667,631**	**30,570,779**	**32,214,119**	**32,060,406**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 31,268,434
ORDINARY EXPENDITURES		$ 1,717,875
	TOTAL FY23 BUDGETED EXPENDITURES (GROSS)	$ 32,986,309

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 28,334,289**
TAX LEVY	27,629,289	
MEALS TAX	205,000	
MARIJUANA EXCISE TAX	500,000	
LICENSES AND PERMITS		**$ 212,095**
LIQUOR LICENSES	200,000	
POLICE - FIREARMS	12,095	
CHARGES FOR SERVICES		**$ 1,893,964**
POLICE TOWING REIMBURSEMENT	239,000	
CONSTABLE FEES	1,000	
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	38,964	
SPECIAL DETAIL RECEIPTS	365,000	
COURT FINES	400,000	
HOST REVENUE	850,000	
INTERGOVERNMENTAL REVENUE		**$ 2,530,961**
UNRESTRICTED AID (UGGA)	1,605,058	
JUSTICE AND MENTAL HEALTH	30,464	
PDMP GRANT	29,585	
RID GRANT	9,022	
SHANNON GRANT	115,695	
FIRE DEPARTMENT FUNDING	20,602	
LOWELL HOUSING AUTHORITY	81,301	
VIOLENCE AGAINST WOMEN GRANT	66,000	
STATE 911 INCENTIVE GRANT	360,000	
OTHER GRANTS - POLICE	213,233	
MISCELLANEOUS REVENUE		**$ 15,000**
POLICE DEPARTMENT MISCELLANEOUS	15,000	
	TOTAL FY23 BUDGETED REVENUES	$ 32,986,308

PUBLIC SAFETY
FIRE

PHILLIP A. J. CHARRON
FIRE CHIEF

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$22,428,681
	ORDINARY EXPENSES	$784,007
	TOTAL FY23 BUDGETED EXPENDITURES	**$23,212,688**

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
- Educating the citizens of Lowell about fire prevention and safety, and about the dangers of opiate misuse.

In addition, the Fire Department conducts quarterly inspections of all schools, nursing homes, and boarding houses 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.

FY22 ACCOMPLISHMENTS

- Maintained a policy of closing only one fire company during the day shift and keeping all companies open at night. The City is maintaining a staffing level of 213 uniformed firefighters and pursuing federal grant opportunities to maintain that staffing. Fire company brownout have been decreased significantly over the previous year.
- The Fire Department has trained thru the state fire academy 7 new firefighters. They have been placed on the department to fill manpower gaps. The department is processing another 7 candidates for hiring and an additional 21 individuals will be appointed to the permanent reserve list for future hiring purposes.
- Building fires remained steady from FY19 to FY20, with a slight decrease noted for FY21, due mainly to fire prevention efforts. The expectation for FY22 is a continuation of the current trend. Strong enforcement of fire codes, inspections, and fire watches throughout the past few years has led to a decrease in building fires.
- Attacked the Opiate epidemic from two 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.
- Implementation of a project to increase hot water availability in outlying firehouses by the installation of new commercial hot water heaters and support tanks. This is meant to facilitate simultaneous use of showers and washing machine/extractors with the intent of improving firefighter health and safety and reducing cancer rates among firefighters.
- Performed 2,508 fire inspections – including schools, nursing homes, boarding houses, smoke detector inspections on home sales, and follow-up inspections on code violations in various buildings in the City. We expect to perform 3,066 inspections by the end of the fiscal year. Our annual numbers have been significantly impacted by the second surge of the COVID pandemic.
- Conducted fire safety and instruction for 5,806 children and elderly at various public education events, private schools and events in the City. We expect to educate 7,000 people by the end of the fiscal year. Our annual numbers have bounced back from the COVID pandemic and we are reaching out to more citizens.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY19	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 **Update**: *One full time firefighter currently works with the COOP Team. We continue to seek funding for the transportation program. The Public Education Officer will begin educating students on illegal drug use during the next school year.*	*Ongoing*
FY19	Upgrade Fire Department radio communication infrastructure, as well as mobile and portable radios. **Update**: *Infrastructure is installed and operating. SOPs and training being developed for use.*	*Ongoing*
FY19	Replace two fire engines that are over twenty years old, and in need frequent repairs. **Update**: *One fire engine ordered and being built from a grant. Second fire engine thru Capital Plan, contract signed.*	*Ongoing*
FY20	Perform repairs to our aging fire stations, and relocate our Fire Prevention Office to another safer, healthier building. **Update:** *The Fire Prevention Office has been moved to 341 Pine St. Control of the Pawtucketville Engine house has been transferred to DPD / Minor repairs completed on various firehouses.*	*Ongoing*
FY20	Replace 3 of our oldest pumpers. **Update:** *One fire engine ordered and being built from a grant. Second fire engine planned thru Capital investment, contract signed.*	*Ongoing*
FY20	Bring our stations, policies, and procedures into MA Department of Labor Standards compliance. **Update:** *Have begun process of updating SOPs using new Power DMS software.*	*Ongoing*
FY22	Replace our oldest pumper and ladder truck using the AFG grant. **Update:** *Not Attained. AFG Grant not accepted.*	**Cancelled**
FY22	Perform repairs to our aging fire stations. Relocate our Fire Prevention bureau to 341 Pine St.	New

FY22	Update Standard Operating Procedures and reorganize Command Staff. **Update:** *Completed Implementation of Power DMS for SOP reorganization and review*	New
FY23	Replace by AFG grant one fire engine. Replace by capital one ladder truck.	New
FY23	Establish Assistant Fire Chief position to support operational/admin duties.	New
FY23	Establish and develop plan to replace aging firehouses.	New

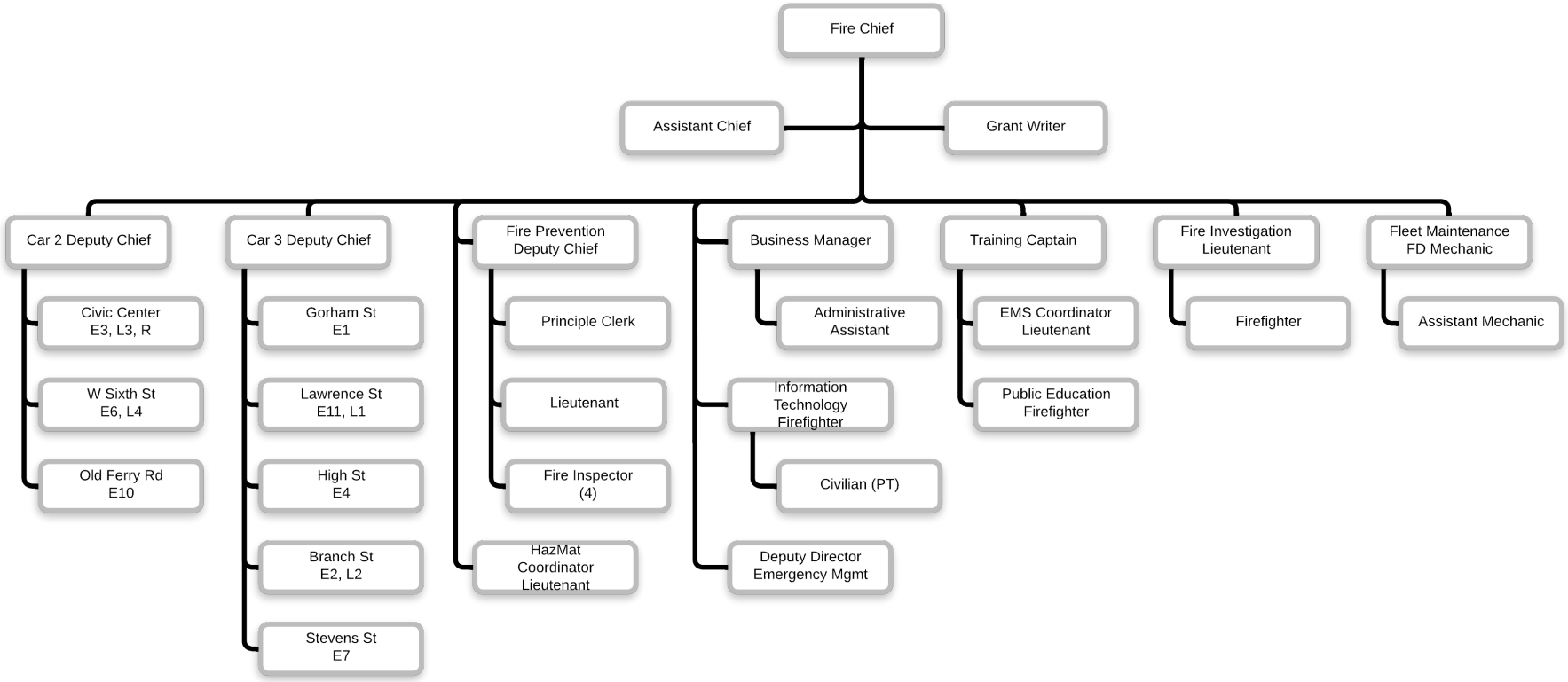
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	FY2021	Forecast FY2022	Target FY2023
Fires, Total	234	351	300	290
- Building Fires	37	56	45	40
- Vehicle Fires	18	27	20	20
- Cooking Fires	87	131	115	115
- Other Fires	97	146	120	115
Rescues/EMS Calls, Total	6,451	9,677	10,000	10,250
- Med Assist, assist EMS crew	5,599	8,399	8,800	8,900
- Motor Vehicle Accidents	655	982	900	1,000
- Other Rescue	197	296	300	350
Hazardous Conditions Calls	410	615	590	610
Service Calls	859	1,288	1,400	1,200
Good Intent Calls	468	702	760	700
False Calls, Total	1,911	2,867	2,780	2,500
- Malicious Calls	58	87	85	75
- Other False Calls	1,853	2,780	2,695	2,425
Other Calls	36	54	70	60
TOTAL CALLS	10,369	15,553	15,900	15,610
Company Closings (Brownouts)	257	691	365	300
Number of inspections performed by Fire Companies	376	660	558	600
Number of inspections performed by Fire Prevention Inspectors	2,387	3,581	2,508	3,000
Number receiving fire safety instruction (Adults & Children)	4,013	6,019	7,000	6,000

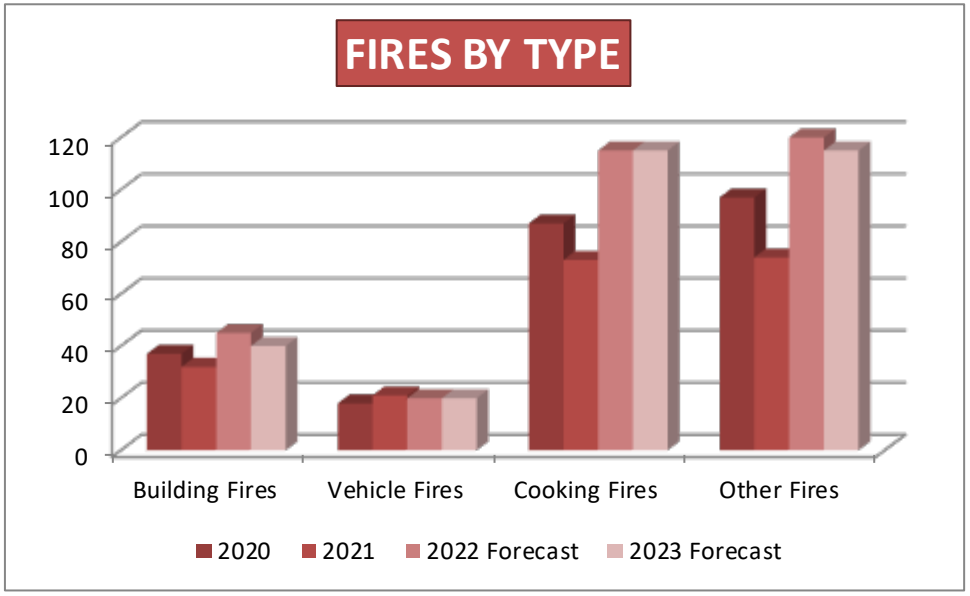
ORGANIZATIONAL CHART

FIRE DEPARTMENT

PHILLIP A. J. CHARRON
FIRE CHIEF



LOWELLSTAT CHART(S)



The Fire Department tracks fires by type which helps the department monitor for trends. Cookine fires continue to be a large percentage of the incidents.

Measurement	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Forecast
Building Fires	37	32	45	40
Vehicle Fires	18	21	20	20
Cooking Fires	87	73	115	115
Other Fires	97	74	120	115

EXPENSE DETAILS

FIRE DEPARTMENT - 220	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel					
Salaries & Wages -Perm	17,491,926	16,806,325	17,819,189	18,917,242	18,914,522
Apparatus Detail Pay	32,413	29,346	41,200	41,200	41,200
Overtime	864,240	1,139,129	1,100,000	1,500,000	1,500,000
Overtime - Public Education	9,371	3,963	15,914	15,914	15,914
Overtime/Holiday	236,603	234,005	242,300	275,000	275,000
Holiday	1,107,411	1,160,158	1,138,230	1,295,500	1,295,500
Longevity	6,089	3,682	7,000	6,000	6,000
Court Time	1,311	349	2,200	2,200	2,200
Out of Grade Compensation	131,298	115,303	151,845	261,845	261,845
Hazardous Material Compensation	(4,700)	(3,329)	35,000	35,000	35,000
Buy Back Vacation (IOD)	156,319	90,417	75,000	75,000	75,000
Outside Funding			(202,167)	-	(150,000)
Total	20,032,282	19,579,348	20,425,712	22,424,901	22,272,181

FIRE DEPARTMENT - 220	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Expenses					
Education Incentive	6,230	5,610	6,500	6,500	6,500
Out-Of-State Travel	-	-	-	-	-
Utility Electricity	38,836	51,488	57,000	60,000	60,000
Utility Heating/Gas	59,033	59,093	75,000	89,000	89,000
Repair & Maint. Equipment	8,969	6,191	9,250	9,250	9,250
Repair & Maint of Vehicle	147,193	132,780	138,750	138,750	138,750
Hazardous Waste Collection	6,468	4,130	6,013	6,013	6,013
Ladder Testing	5,275	4,743	6,013	6,013	6,013
Health & Safety/Contract	31,073	34,984	32,375	35,000	35,000
Professional Services	-	150	1,388	1,388	1,388
Prof. Svc - EMT/Ambulance	5,865	6,475	7,400	7,400	7,400
Physicals	12,940	7,050	9,250	9,250	9,250
Training/Evaluation Prog	8,053	9,028	9,250	9,250	9,250
Printing & Binding	2,209	407	2,128	2,128	2,128
Emergency Notification - CivicReady	10,309	7,500	9,343	9,343	9,343
Cellular Service - Emergency MGMT	4,375	4,803	5,550	5,550	5,550
Alarm Monitoring Service	66,262	69,192	69,192	69,192	69,192
Firefighter Supplies	28,536	37,315	23,125	23,125	23,125
LEPC - Supplies/Travel/Misc	1,576	20,539	11,563	11,563	11,563
Computer Equip & Software	11,849	37,063	23,125	23,125	23,125
Medical & Surgical Supplies	12,433	13,158	25,900	25,900	25,900
Gas & Motor Oil - Supplies	83,684	72,149	87,875	87,875	87,875
Automotive - Tires & Tubes	24,978	19,326	18,500	18,500	18,500
Hardware - Supplies	1,597	1,406	1,388	1,388	1,388
Office Supplies	2,730	1,391	1,850	1,850	1,850
Dues & Subscriptions	4,906	4,950	5,226	5,226	5,226
In-State Travel Reimbursement & Seminars	868	260	925	925	925
Education Reimbursements	5,000	3,024	4,625	4,625	4,625
Upgrade Radio System	14,928	9,030	9,250	9,250	9,250
Other Equipment (Scuba, etc.)	7,058	7,087	6,938	6,938	6,938
SCBA-Equipment (Air Tanks)	44,950	18,665	19,740	19,740	19,740
4"Hose & Hardware	9,718	14,938	13,875	13,875	13,875
Office Furniture & Equipment	-	794	2,775	2,775	2,775
Replace - Repair Apparel	99,962	71,876	46,250	69,375	55,000
Turnout Gear	-	-	23,125	-	-
Improvements - Buildings	1,269	1,791	3,700	3,700	3,700
Repair & Maint - Buildings	3,751	4,524	4,625	4,625	4,625
Custodial - Supplies	7,000	9,000	6,475	6,475	6,475
Total	779,885	751,910	785,253	804,882	790,507
TOTAL BUDGET	**20,812,167**	**20,331,258**	**21,210,964**	**23,229,783**	**23,062,688**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 22,428,681
ORDINARY EXPENDITURES		$ 784,007
	TOTAL FY23 BUDGETED EXPENDITURES (GROSS)	$ 23,212,688

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 18,809,815**
TAX LEVY	18,809,815	
CHARGES FOR SERVICES		**$ 477,965**
AMBULANCE REVENUE	402,965	
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	25,000	
SPECIAL DETAIL RECEIPTS	50,000	
INTERGOVERNMENTAL REVENUE		**$ 3,616,036**
UNRESTRICTED AID (UGGA)	3,466,036	
HISTORICAL STAFFING TURNOVER	150,000	
LICENSES AND PERMITS		**$ 209,872**
FIRE - SMOKE DETECTORS	89,375	
FIRE - MISC. PERMITS	45,000	
RENTAL UNIT PERMITS	75,498	
MISCELLANEOUS REVENUE		**$ 99,000**
SEALER MISCELLANEOUS	24,000	
FIRE DEPARTMENT MISCELLANEOUS	75,000	
	TOTAL FY23 BUDGETED REVENUES	$ 23,212,688

(This page intentionally blank)

EDUCATION

SUMMARY

Actual FY19	Actual FY20	Actual FY21	Approved FY22	PROGRAM EXPENDITURES	Budget FY23
166,671,536	179,383,148	175,044,656	194,284,378	LOWELL PUBLIC SCHOOLS	213,706,072
8,631,440	9,149,744	9,215,301	10,045,281	GREATER LOWELL TECH.	10,414,657
-	-		-	ESSEX AGRICULTURAL & TECH.	60,000
175,302,976	**188,532,892**	**184,259,957**	**204,329,659**		**224,180,729**

FINANCING PLAN	Budget FY23
TAXES	10,675,288
LICENSES AND PERMITS	-
CHARGES FOR SERVICES	470,988
INTERGOVERNMENTAL REVENUE	213,034,453
MISCELLANEOUS REVENUE	-
	224,180,729 [45, 46]

[45] Lowell Public Schools is a line item appropriation only (Chapter 70 & Tax Support), and does not include any other supplemental funding transfers, or Capital Expenditures.
[46] Essex Agricultural & Tech. is a funded line item appropriation whenever students from Lowell attend; prior to FY18 the Assessment was listed on the Cherry Sheet.

EDUCATION
LOWELL PUBLIC SCHOOLS

DR. JOEL BOYD

SUPERINTENDENT OF SCHOOLS

LOWELL PUBLIC SCHOOLS WEBSITE
HTTP://WWW.LOWELL.K12.MA.US/PAGES/LPSD

ORDINARY EXPENSES (SINGLE LINE)	$213,706,072
TOTAL FY23 BUDGETED EXPENDITURES	**$213,706,072**

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.

PERFORMANCE METRICS[47]

Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Total enrollment	14,434	14,023	14,050	14,200
Student-Teacher ratio	13.4:1	12.8:1	13:1	13.5:1
Ch. 70 School Aid	$135,786,743	$175,807,304	$200,970,019	$200,970,019
Total expenditures per pupil	$15,235	$13,585	$13,800	$14,000
Classrooms on the Internet	100%	100%	100%	100%
Students absent 10+ days per year	19.50%	21.90%	21%	20%
Drop-out rate	3.30%	2.70%	2.6%	2.5%
Percentage of LPS 10th grade students scoring "Proficient or Higher" on MCAS – **English/ Language Arts**	Cancelled due to COVID	48%	50%	52.5%
Percentage of LPS 10th grade students scoring "Proficient or Higher" on MCAS – **Mathematics**	Cancelled due to COVID	38%	40%	45%
Percentage of LPS 10th grade students scoring "Proficient or Higher" on MCAS – **Science & Technology**	Cancelled due to COVID	No MCAS Data	60%	60%
Graduation rate (4 years)	80.90%	80.00%	81%	81.50%
Teachers licensed in teaching assignment	97.50%	98.10%	98.5%	99%
Graduates attending Higher Ed institutions	56.40%	no data yet	60%	62.5%
Attendance rate	94.00%	92.40%	93%	93%

[47] Based on data published at the Massachusetts Department of Elementary and Secondary Education, School and District profiles, accessible via http://profiles.doe.mass.edu/

EXPENSE DETAILS

LOWELL SCHOOL DEPARTMENT	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Local Schools					
Funded by Chapter 70	163,023,947	166,954,483	178,553,488	200,970,019	200,970,019
Local Cash Contribution	13,404,921	15,736,053	15,736,053	15,736,053	12,736,053
Total	176,428,868	182,690,536	194,289,541	216,706,072	213,706,072

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		$ 213,706,072
	TOTAL FY23 BUDGETED EXPENDITURES	$ 213,706,072

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,223,271**
TAX LEVY	360,669	
NEW GROWTH	862,602	
INTERGOVERNMENTAL REVENUE		**$ 212,011,813**
CHAPTER 70 EDUCATION AID	200,970,019	
CHARTER SCHOOL REIMBURSEMENT	9,849,003	
MSBA REIMBURSEMENT	1,192,791	
CHARGES FOR SERVICES		**$ 470,988**
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	470,988	
	TOTAL FY23 BUDGETED REVENUES	$ 213,706,072

EDUCATION

JILL DAVIS

SUPERINTENDENT – DIRECTOR

GREATER LOWELL TECHNICAL HIGH SCHOOL[48]

GREATER LOWELL TECHNICAL HIGH SCHOOL WEBSITE

HTTP://WWW.GLTECH.ORG/

ORDINARY EXPENSES (SINGLE LINE)	$10,414,657
TOTAL FY23 BUDGETED EXPENDITURES	**$10,414,657**

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 $9 million in local assessments to the school in FY21 alone.

[48] Represents Regional Assessments

EXPENSE DETAILS

REGIONAL ASSESSMENTS	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Greater Lowell Regional Technical School	9,149,744	9,215,301	8,323,660	959,745	959,745
Greater Lowell Capital Assessment - Building	-	-	960,094	1,163,367	1,163,367
Greater Lowell Capital Assessment - Transportation	-	-	761,527	8,291,545	8,291,545
Total	9,149,744	9,215,301	10,045,281	10,414,657	10,414,657

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		$ 10,414,657
	TOTAL FY23 BUDGETED EXPENDITURES	$ 10,414,657

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 9,392,017**
TAX LEVY	9,392,017	
INTERGOVERNMENTAL REVENUE		**$ 1,022,640**
UNRESTRICTED AID (UGGA)	1,022,640	
	TOTAL FY23 BUDGETED REVENUES	$ 10,414,657

EDUCATION

HEIDI T. RICCIO

SUPERINTENDENT – DIRECTOR

ESSEX AGRICULTURAL AND TECHNICAL HIGH SCHOOL[49,50]

ESSEX AGRICULTURAL AND TECHNICAL HIGH SCHOOL

HTTP://WWW.ESSEXTECH.NET/

ORDINARY EXPENSES (SINGLE LINE)	$60,000
TOTAL FY23 BUDGETED EXPENDITURES	**$60,000**

[49] Represents Out of District Regional Assessment
[50] Prior to FY18, this Assessment was listed on the Cherry Sheet.

EXPENSE DETAILS

OUT OF DISTRICT REGIONAL	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Essex Agricultural Assessment	-	-	-	60,000	60,000
Total	-	-	-	60,000	60,000

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		$ 60,000
	TOTAL FY23 BUDGETED EXPENDITURES	$ 60,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 60,000**
TAX LEVY	60,000	
	TOTAL FY23 BUDGETED REVENUES	$ 60,000

PUBLIC WORKS

SUMMARY

MARK E. BYRNE

INTERIM COMMISSIONER

PERSONNEL LIST (PAGE 722)

Actual FY19	Actual FY20	Actual FY21	Approved FY22	PROGRAM EXPENDITURES	Budget FY23
1,353,059	1,423,374	891,082	1,003,344	DPW ADMINISTRATION	1,238,879
480,527	458,804	533,375	539,120	ENGINEERING	659,543
2,458,963	2,211,585	2,346,670	2,515,268	LANDS & BUILDINGS	3,256,728
1,228,815	1,324,334	1,266,370	1,302,030	STREETS	1,585,511
		841,403	858,307	ELECTRICAL	1,064,796
1,934,444	1,918,121	1,871,708	2,086,401	PARKS	2,419,118
508,421	489,174	491,533	476,348	CEMETERY	494,545
1,831,137	1,413,835	1,209,097	1,350,000	SNOW & ICE	1,350,000
5,494,964	5,679,134	6,866,304	7,819,782	WASTE COLLECTION/ DISPOSAL/RECYCLING	7,983,658
15,723,121	**14,918,362**	**16,317,542**	**17,950,600**		**20,052,778**

FINANCING PLAN	Budget FY23
TAXES	12,571,102
LICENSES AND PERMITS	507,548
CHARGES FOR SERVICES	4,759,297
INTERGOVERNMENTAL REVENUE	1,833,482
MISCELLANEOUS REVENUE	381,351
	20,052,780

PUBLIC WORKS

MARK E. BYRNE

INTERIM COMMISSIONER

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$8,405,093
	ORDINARY EXPENSES	$11,647,685
	TOTAL FY23 BUDGETED EXPENDITURES	**$20,052,778**

MISSION & SERVICES OVERVIEW

To provide the highest level of service 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, repair and operation of city parks, playgrounds, and public shade trees; maintenance and operation of city owned cemeteries; collection and disposal of residential solid waste and recycling; delivering safe, potable drinking water; and collection, treatment and disposal of sewerage and storm water; supporting all other city departments as a skilled partner.

The Department is comprised of ten (10) divisions. In addition to the eight (8) internal DPW divisions, the Water and Wastewater departments report to the DPW commissioner, even though the accounting is separately maintained within the city's enterprise resource planning program. Divisions are staffed by administrators, engineers, equipment operators, and laborers as well as specialists such as plumbers, electricians, and carpenters. Many of the divisions, such as the streets, water and wastewater utilities, work around the clock and all other divisions are on call in case of emergency

Administration and Finance Division

Administration and Finance manages the overall goals and performance of the DPW and the other DPW divisions under the leadership of the DPW Commissioner and Deputy Director of Administration and Finance. Other duties include customer service, personnel, payroll, accounts payable, accounts receivable, solid waste & recycling accounts, contracts (including snow and ice related contracts), capital project management, Accelerated Repair Program project management, city property damage claims, insurance on City-owned buildings, tree hearings, 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, dumpsters, street-opening and trench permits. The division is responsible for the design and construction of all streets, sidewalks, bridges, and culverts. Typical projects include reconstruction, rehabilitation, and resurfacing of roadways and bridges. The Engineering Department reviews and issues street opening, trench, driveway, dumpster, and sewer permits. The City Engineer also maintains the Infrastructure Asset Management database which includes pavement condition ratings and bridge inspections. Additional responsibilities include private street acceptance, flood control projects, permitting, deed reviews, surveying of the right-of-way, planning board reviews, utility reviews, and technical and construction administrative support for other Public Works Divisions, and the Department of Planning and Development.

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. In-house trades include carpenters, HVAC technicians, masons, roofers, plumbers, and painters. Custodial responsibilities include City Hall, the JFK Civic Center, and the Pollard Memorial Library.

Electrical Division
Formerly a unit of the Lands and Buildings division, this newly formed division is responsible for the maintenance and repair of streetlights, traffic signals and other lights in the City's right-of way. Additionally, the Electrical division provides support and skilled labor to keeping power safely flowing within all of the city's public and school buildings. The Electrical division coordinates with the Department of Planning and Development to upgrade existing lights to LED lighting within the City's right-of-way and public buildings.

Streets Division
This division is responsible for street and sidewalk maintenance, pothole repair, central garage activities, miscellaneous trash pick-up, winter snow plowing and salting operations, street sweeping, maintenance of City-owned shade trees and logistical coordination for City events.

Solid Waste & Recycling
Formerly a unit of the Streets division, this newly formed division is responsible for all solid waste & recycling activities within the City. This includes operational oversight of removal contractor Waste Management, and specialty waste removal including hazardous waste. This division is responsible for enforcing SW&R ordinances around the City and will remain critical in attempting to reduce the contamination found in recycling throughout the City.

Parks Division
The Parks division is responsible for maintenance and management of over 550 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. Maintained and serviced all 92 Parks, 13

soccer fields, 36 baseball fields, 26 tennis courts, 43 playgrounds, 4 skate parks, 40 basketball courts, 1 auditorium, 1 stadium, 12 volleyball courts, 4 jogging tracks, 1 reservoir, 2 handball courts, 2 pools, 3 splash pads, 3 football fields, and 2 lacrosse fields. This division manages the City's tree planting program.

Cemeteries Division
Under the leadership of the Superintendent of Parks and Open Spaces, the Cemeteries division provides for public and private internments, lot sales, marker and monument installation and proper maintenance of 6 City owned cemeteries encompassing over 110 acres. Staff are responsible for maintaining the various ornamental gardens within the various cemeteries. Staff and technical support is also provided to the Cemetery Commission and the Parks Commission.

FY22 ACCOMPLISHMENTS

Administration and Finance

- Provided administrative support to Operating Budget of $17.97M, Capital Projects Budget of $8.245M, and $1.88M Chapter 90 projects
- Processed over 500 purchase order requests and approximately 5000-6000 invoices
- Continued construction administration and closeout services on the $13.6M FY19 Accelerated Repair Program (roof and boilers) at the Bailey, Sullivan, Daley, Greenhalge, McAuliffe, and Stem Schools
- Began Schematic Design of the 2021 Accelerated Repair Program ($410,000) for roof, boiler, and windows/door replacements at the Robinson School, roof and boiler replacement at the Wang Middle School, boiler replacement at the Shaughnessy School, and roof replacement at the McAuliffe School
- Conducted three (3) tree hearings in coordination with the Planning Board
- Continued centralization of payroll for entire DPW, including computerized time-clock implementation
- Solicited and originated 37 contracts for snow plowing and removal operations
- Adjusted snow contractor rates to make more competitive against state and other community rates in an effort minimize the drop in contractors communities have been experiencing. Added an incentive rate to entice contractors to sign on with the City ahead of the winter season. 75% of contractors signed up with the incentive rate.
- Served as frontline customer service at DPW offices
- Responded to over 1,200 Civic Plus requests including potholes, sidewalk damage, tree issues, streetlight outages, snow plow service/damage, and solid waste & recycling issues as of February 2022
- Supported Solid Waste & Recycling efforts to reduce contamination by processing violations, entering work orders, providing educational literature, and troubleshooting customer issues
- Responded to 68 City Council Motions as of February 2022

- Coordinated with various Departments on design planning, development, and construction administration services and served as the primary contact and/or project manager for the following facility infrastructure projects:
    - Reilly School Univent Replacement Project (co-management with LPS)
    - City Hall Bathroom Renovations Project
    - Arch Street Roof Replacement Project
    - Freshman Academy Roof Replacement Project
    - Lowell High School 1922 Building Flood Renovations Project
    - HVAC School Assessment (pending funding approval as of February 2022)
    - School Street Cemetery Wall Project

Cemeteries

- Served as primary liaison between all Cemetery vendors, monument dealers, funeral directors and providing the front line management of Cemetery operations
- Performed one hundred forty (140) burials to date as of February 2022
- Generated $250,000 in revenue as of February 2022
- Filled eighty (80) winter graves (spring project) as of February 2022
- Continued mapping Edson/Westlawn Cemeteries (all monuments, shrubs, and trees)
- Sold one hundred eighty eight (188) graves in the Edson, Westlawn I and Westlawn II Cemeteries as of February 2022
- Wrote out, typed and mailed eighty (80) deeds as of February 2022
- Completed approximately one hundred (100) genealogy requests
- Completed application process for ten (10) government markers to date and installed seven (7) as of February 2022
- Laid out over sixty (60) foundations for monuments and markers in Edson, Westlawn I and Westlawn II Cemeteries
- Continued the process of scanning all Cemetery Owner files into PDF format to preserve these files to prevent loss
- Coordinated with the Engineering Department to create two streets (to be named) in the Westlawn II Cemetery to provide improved access to graves

Engineering

- Repaved 3.0 miles of roadways, maintaining a PMI rating index of 72 (of 100)
- Refurbished 3.8 miles of sidewalks
- Completed project management and oversight of $2.6 million in road and sidewalk reconstruction projects

- Continued to support the processing of nearly 600 deeds annually
- Completed 35 annual utility reviews as of February 2022
- Reviewed and issued dumpster, street opening, and trench permits (approximately 1000 annually/554 to date as of February 2022)
- Reviewed and issued driveway and parking lot paving permits (approximately 225 annually/159 as of February 2022)
- Performed trench inspections and oversight on NGrid/Neuco infrastructure repairs and other trench work throughout the City. NGrid/Neuco replaced approximately 7.5 miles of gas main pipe as of February 2022 and is expecting to replace another 2.6 miles by the end of FY22.
- Completed project management and construction administration services on the Newhall St Bridge Repair Contract ($365,000)
- Prepared estimates and bid documents and began project management of a $1.62 million fourteen (14) City streets Roadway Reconstruction Project
- Prepared estimates and bid documents of $1 million Miscellaneous Sidewalk Repair Project.
- Continued support to MassDOT with construction services for the Tiger Bridge Replacement Program. Pawtucket Street over Pawtucket Canal and Pawtucket Street over Northern Canal bridges are open to traffic.
- Completed support to MassDOT with the design, easement process and construction of the Route 38 Intersection Improvements Project. Five intersections were completed in this project: Rogers Street @Douglas/Phoenix, Rogers Street @ Boylston Street, Nesmith Street @ Andover, Nesmith Street @ E. Merrimack, and Nesmith Street @ Stackpole.
- Completed support to MassDOT with the design and easement process of the Andover Street/River Street Intersection Improvements Project. Continued support to MassDOT during construction.
- Provided construction administrative services for the Lord Overpass Project
- Conducted roadway layout in Section 57 of Westlawn 2 Cemetery and supported construction of the two roadways.
- Completed support of Hamilton Canal F&G Streets and Signature Bridge construction
- Continued coordination with DPD on the City's sidewalk vault abandonment program
- Perform plan reviews for various boards
- Review 60-Day Trial Orders for the Traffic Engineer
- Prepared 3 sign/awning descriptions for the Law Department as of February 2022
- Provided surveying for various City property or project needs
- Designed new entrance of Vivier Way and necessary drainage swales on either side of the new entrance.

Lands and Buildings

- Completed over 1,318 school work orders and serviced over 576 City work orders as of February 25, 2022

- Installed high efficient domestic hot water systems in fire stations
- Updated McPherson Poolhouse domestic hot water system
- Updated irrigation at Campbell, McNamara, and Alumni baseball fields
- Repaired multiple irrigation spigots at Lowell cemeteries
- Installed high efficient hot water heater at City Hall
- Installed new hot water heater at the JG Pyne School
- Installed new sink and counter at the Engineering Department
- Repaired floors at the Smith Baker building
- Installed new ceiling and repaired walls at the LPD family services department
- Replaced Montbleau field dugout roofs
- Installed carpet in the MIS Education Room at City Hall, Human Resources Conference Room, and DPW offices and conference room
- Repaired damaged floor tiles at Wang School
- Continued with door and window repairs throughout the schools
- Installed water removal system and sealed floor in the bottom of the elevator shaft at the Wang School
- Completed demolition as needed in the 1922 LHS basement from the June 2021 flood
- Utilized on call contractors for compressors, sprinkler, and HVAC repairs throughout schools and other city buildings
- Coordinated with LPS and Contractor to replace univents at the Reilly School
- Installed heat exchangers at the Reilly School
- Installed new heating unit at the Cemetery building
- Completed hot water and chill water coil replacement at the Pollard Library and added a ground floor air handler
- Completed thermostat replacement program at the JFK Civic Center
- Assisted with renovations in the City Council Chambers at City Hall
- Assisted DPD with demolition of JFK plaza steps
- Purchased a new 86’ boom lift

Electrical

- Completed 102 School Work Orders as of February 2022
- Completed 531 Street Light Repairs as of February 2022
- Completed the annual preventative maintenance for all City owned generators

- Completed fire alarm tested at 51 locations including schools and City buildings
- Completed traffic control maintenance at 110 intersections
- Repaired damaged lighting and plugs at the Pollard Memorial Library
- Responded to and repaired 19 traffic knockdowns as of February 2022
- Responded to and repaired 130 traffic calls as of February 2022
- Assisted with elevator and sprinkler inspections at all City buildings
- Repaired/replaced 51 park lights as of February 2022
- Replaced 3 school zone lights as of February 2022
- Converted lights to LED lights at the Pollard Memorial Library two floors at the stack area and part of first floor; Cemetery Maintenance Garage; and Bailey School hallways
- Replaced the fire alarm panel at the Stoklosa School
- Replaced the electrical service at Hadley Field
- Replaced service at Alumni Field press box and bathroom
- Replaced feeders for down town lights from Market Street garage to Middle St. hand hole.
- JFK 2nd floor DPD area added phone and swipe cards to emergency power.
- Council Chamber add new power for council floor plus new projector and new slide down screen.
- Replaced main service breaker to building at LeLacheur Park
- Added power to the Police IT room for new equipment.
- Upgraded three intersections for the City of Lowell in coordinate with MassDOT (Nesmith/Andover Street, East Merrimack/Nesmith Street and Rogers/Boylston Street
- Upgraded traffic signal equipment at two intersections (Gorham/Moore Street, Rogers/Lawrence Street, Nesmith/Andover Street, East Merrimack/Nesmith Street and Rogers/Boylston Street

Parks

- Carried out City of Lowell snow and ice master plan for city wide municipal buildings, parking lots, sidewalks, park walks, etc.
- Developed and continued partnerships with sport organizations, neighborhood groups, garden clubs, non-profit organizations, various schools, and private residents.
- Installed approximately twenty seven (27) park trees and thirteen (13) street trees
- In coordination with DPD, advanced plans to redevelop Kittredge Park, Crowley Park, Callery Park, and Clemente Park
- In coordination with DPD, coordinated construction of Hovey Park
- Coordinated the Cawley Track Resurface Project with DPD

- Continued maintenance of LeLacheur Park and coordinated field maintenance with UML and a contractor
- Take on responsibility of maintaining 440 downtown and park barrels. This previously was a Waste Management (contractor) responsibility
- Purchased a new Parks trash truck for the downtown and park barrel maintenance program (delivery estimated May 2022).
- Coordinated with DPD on the installation of picnic tables and benches at Sheehy and Kittredge Park
- Coordinated with various departments in hosting a COVID-19 testing site at Cawley Stadium
- Coordinated with the Health Department, Law Department, Senior Center, DPW, DPD and Library with assistance on various projects

Streets

- Repaired approximately 1100 reported potholes as of February 2022
- Provide support for breaching of beaver dams and culvert maintenance in a flood control effort, including obtaining necessary emergency permits with the conservation commission for durations outside of the regulated beaver trapping season
- Conducted a street sweeping program throughout the City and schools between April and December and weather permitting in the winter
- Completed tree pruning and removal throughout the City and also brush cutting of the levee and about the sewer interceptor
- Collaborated with Inspectional Services and other DPW Departments and volunteer organizations to mitigate illegal dumping at various locations throughout the City
- Conducted after hours park and downtown barrel maintenance shift in collaboration with the Parks Department
- Assisted with emergency demolition necessary at the 1922 Lowell High School building as necessary from a flood
- Installed and removed approximately 110 jersey barriers along Pawtucket Boulevard for traffic calming measures
- Completed necessary repairs and maintenance on an aging DPW fleet. The average age of the DPW working fleet is currently 13 years old. Of 58 heavy and light vehicles, 6 are out of service and not functioning.
- Purchased a skidsteer, wheel loader, F550 truck, street sweeper, and 3 dump bodies/sanders that were installed on existing 10 wheelers
- Purchased stump grinder so that stump grinding services can be completed in house
- Deployed salting equipment for fourteen (14) ice/precipitation events (to date as of 2/28/2022) and managed up to 130 pieces of plowing and snow equipment for five (5) larger storm events that included contractor support
- Maintain sand/salt bin for use of residents during winter season
- Collaborated with various departments on various operational and logistical needs including the elections, water main breaks, and other needs within the City's right-of-way
- Provided logistical support for COVID-19 testing and vaccination events
- Deployed over 150 jersey barriers for the City's outside dining eating program

- Installed temporary traffic calming measures in coordination with DPD in front
- Provided 24/7/365 on-call service and emergency support

Solid Waste and Recycling

- Managed and provided oversight of the collection & disposal of nearly 28,000 tons of trash, 6,600 tons of recycling and 5,000 tons of yard waste within the City
- Managed a Division budget of $7.5M to provide curbside collection to over 18,000 residential customer units
- Maintained a curbside recycling rate of 24%
- Scheduled and managed drop-off events, including two (2) Household Hazardous Waste Day.
- Continued monthly "Material Saturday" event
- Managed 'LowellRecycle' Smart phone App (18,702 addresses and 10,283 members) and the official website of SW&R lowellrecycle.org
- Acquired $68,000 in outside (DEP) grant funding to date
- Collaborated with UML interns remotely on various research projects
- Created new educational material and promoted sustainable practices using social media and the "LowellRecycle" App.
- Significantly reduced contamination at the DPW recycle drop off by continuing specific drop-off hours with staff oversight
- Managed the State's first mattress collection/recycling program – now in 8th year, UTEC collected approximately 2,800 annually
- Expanded curbside outreach, education, and maintained enforcement providing reduction of contamination
- Replaced 850 trash/recycling carts and repaired 1262 trash/recycling carts as of February 2022, thus increasing the useful life of existing carts and improving customer service/work order processes

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY19	Successfully manage the construction of the Lord Overpass, TIGER Bridges, and HCID infrastructure projects. **Update**: *Continuing to provide construction administration support for the Lord Overpass and Tiger Bridges Program in coordination with DPD. The HCID infrastructure projects (Streets F&G Construction and Parking Garage Projects have been completed).*	*Ongoing*

FY19	Public Buildings Preventive Maintenance Plan to be developed with collaboration from City School Department, Inspectional Services, and other relevant divisions/departments. **Update**: *The City continues to work toward a comprehensive work order system to improve efficiency, streamline the work flow, and to put new technologies in the hands of the labor force at the frontline of our day to day operations. The City is utilizing SchoolDude to track and to prioritize school related work orders. Until a comprehensive work order system is implemented, DPW will continue to manually enter the annual quarterly, and monthly preventative maintenance tasks into SchoolDude to schedule and track progress. The City and School Facilities Department meet weekly to discuss top priorities necessary for the week.*	*Ongoing*
FY20	Upgrade several parks to comply with ADA standards and promote inclusion. **Update**: *Continued the planning of Hovey and Kittredge Park improvements in collaboration with DPD.*	*Ongoing*
FY20	Reduce the contamination percentage of the City's recycling operations. **Update**: *The percentage of contamination of recyclable materials in the City's solid waste program was 38% in 2019, 24% in 2020, and remained 24% in 2021 and 2022. While progressive reduction in the contamination percentage was observed between 2019 and 2020, the likely explanation as to why the rates did not continue to decrease in 2021 or 2022 is related to the pandemic. With residents spending more time in their homes, the average weekly tonnage of waste disposal increased as well and some of that increased tonnage was found within the City's recycling operations. Enforcement, public outreach, and audits will continue in FY23 in an effort to further reduce the percentage of waste found within the City's recycling operations. It is necessary to reduce this percentage to avoid an increase in contamination fees incurred by the City.*	*Ongoing*
FY21	Work with the Law Department, DPD, Purchasing, and other departments to better utilize and standardize the current contract review process. **Update**: FY 21: *DPW has worked with various departments to develop a draft workflow diagram documenting the contract review process. DPW will continue to work with various departments to document and enhance the contract review process. DPW also began to work with other departments to identify potential electronic contract review and approval software that might streamline the contract execution process and execution duration. FY22: DPW has added a contracts administrator position to assist with coordination of reviewing, executing and renewing contracts. This position has helped*	*Ongoing*

	standardize the contract review process at DPW and specifically with the review, execution, and renewing of snow contracts.	
FY21	Identify opportunities within DPW departments and develop plans to organize and digitize records and utilize newer technologies for record keeping and documentation. **Update**: FY21: *DPW has identified equipment necessary to digitize existing records. Upon procurement of this equipment, DPW will begin to digitize existing records. Prior to the pandemic, all DPW Engineering related permits were obtained via hard copy at the Engineering Department. Since March 2020, permits have been electronically submitted, approved, and filed. The DPW Administration and Finance Division has also transitioned to processing invoices and payroll through electronic means. FY22: The Engineering Department has procured a new scanner. A camera system has been quoted so that older sensitive documents can be scanned. This equipment is expected to be procured in spring 2022. The DPW Administration Office has continued to process invoices and payroll electronically. The FY23 budget proposes additional funds necessary for tablets so that some departments such as Engineering, L&B, and Streets can utilize tablets in the field to electronically access data.*	*Ongoing*
FY21	Develop and publish standard technical construction details and standards on City DPW/ Engineering website **Update:** FY21: *DPW/Engineering has started identifying, reviewing, and editing these details and standards. This goal will continue into FY22. FY22: Details are being developed in house and with outside consultants. Details and standards will be launched on the City DPW/ Engineering website through several phases and with the first phase anticipated in late spring/early summer 2022.*	*Ongoing*
FY22	Compile a comprehensive DPW fleet inventory that details the health of the light and heavy equipment. Utilizing this comprehensive summary, develop a ten-year plan to begin replacing obsolete or aged vehicles. Within this goal, consider implementing a pilot program for leasing of light equipment. **Update:** *DPW has updated the fleet inventory and developed a ten year replacement plan, which is dependent on a certain amount of capital being spent annually. DPW proposed a leasing program in FY22 and it was not funded. DPW has requested a leasing program again in FY23.*	*Ongoing*
FY22	Develop a comprehensive DPW safety program that includes policy development, training, and equipment inspections to reduce workplace related accidents and injuries and offer career development to DPW staff.	*Ongoing*

	Update: *All DPW staff completed DLS safety training in FY22. Additional funding has been requested and is necessary to provide OSHA 10 and/or 40 training to all necessary staff. This has been requested in the FY23 budget.*	
FY22	Work with the City's Manager's office, police department, inspectional services, and other departments to develop a plan to mitigate illegal dumping that is occurring widespread throughout the City. **Update:** *DPW provided staff from the Streets and Parks Departments throughout the year to assist with pickup of illegally dumped materials throughout the City. DPW closely worked with DPD in an attempt to identify the source of illegal dumping including review of camera footage where applicable. The City also spent $85,000 with a contractor that provided illegal dumping cleanup, brush removal, and landscaping at various State sites throughout the City.*	*Ongoing*
FY23	Work with the Lowell Public Schools to conduct a detailed HVAC assessment of all HVAC mechanical and system controls throughout the 28 schools and develop a prioritized 10 year replacement and improvements plan and associated costs.	New
FY23	Expand the capabilities of the DPW snow operations to include a pretreatment system such as a brining system which is becoming more commonly used amongst other communities and is preferred pretreatment system utilized by MassDOT.	New
FY23	Complete a City sidewalk inventory and rating system which can then be used to develop multi-year replacement plans throughout the City.	New

PERFORMANCE METRICS

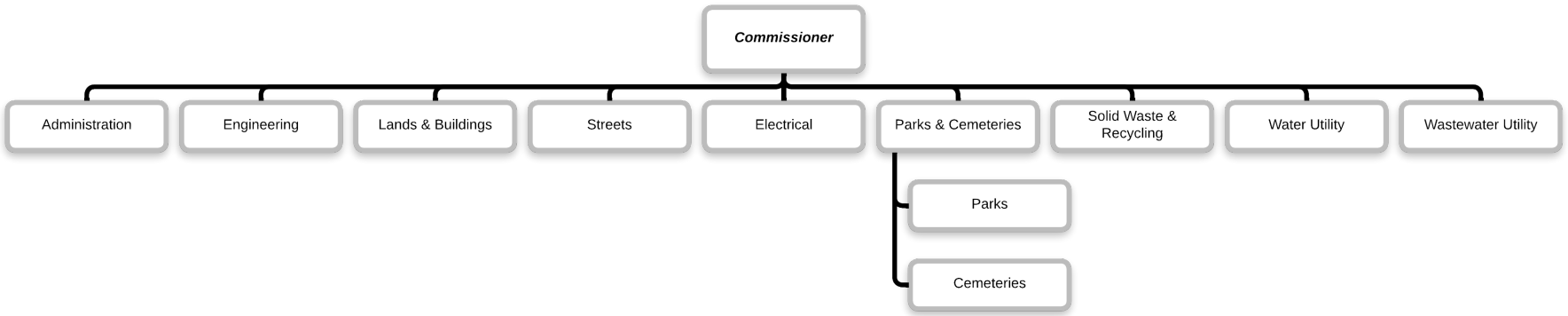
Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Average response time in days for streetlight outage complaints	3.75	3.5	3.5	3.5
Number of streets accepted	0	0	2	2
Pavement condition index	69	71	72	72
Recycling Rate	24%	24%	24%	20%
Total tonnage disposed of	26,286	26,530	28,000	<25,000
Lbs of waste /week disposed per household	56.2	56.7	59.8	53
Amount of Road Repaved (miles)	2.60	3.39	3.0	3.5
Amount of Sidewalk Refurbished (miles)	1.39	3.73	3.8	4
Number of Street Opening Permits Issued	769	956	1000	1000
Number of Driveway Permits Issued	188	225	225	225
Number of City Trees Planted[51]			165	75
Number of City Trees Removed[52]			181	75
Number of city work orders completed	688	484	850	900
Number of potholes filled	1,634	1,840	2,100	2,200
Number of school work orders completed	749	1,741	2,000	2,100
Number of Civic Plus Requests Addressed	4,166	5,595	4,800	4,800
Number of tree issues responded to and addressed	679	700	600	600
Plowing/Salting pieces of Equipment (including in house fleet and contractors)	120	130	115	135

[51] This metric was introduced in FY22.
[52] This metric was introduced in FY22.

ORGANIZATIONAL CHART

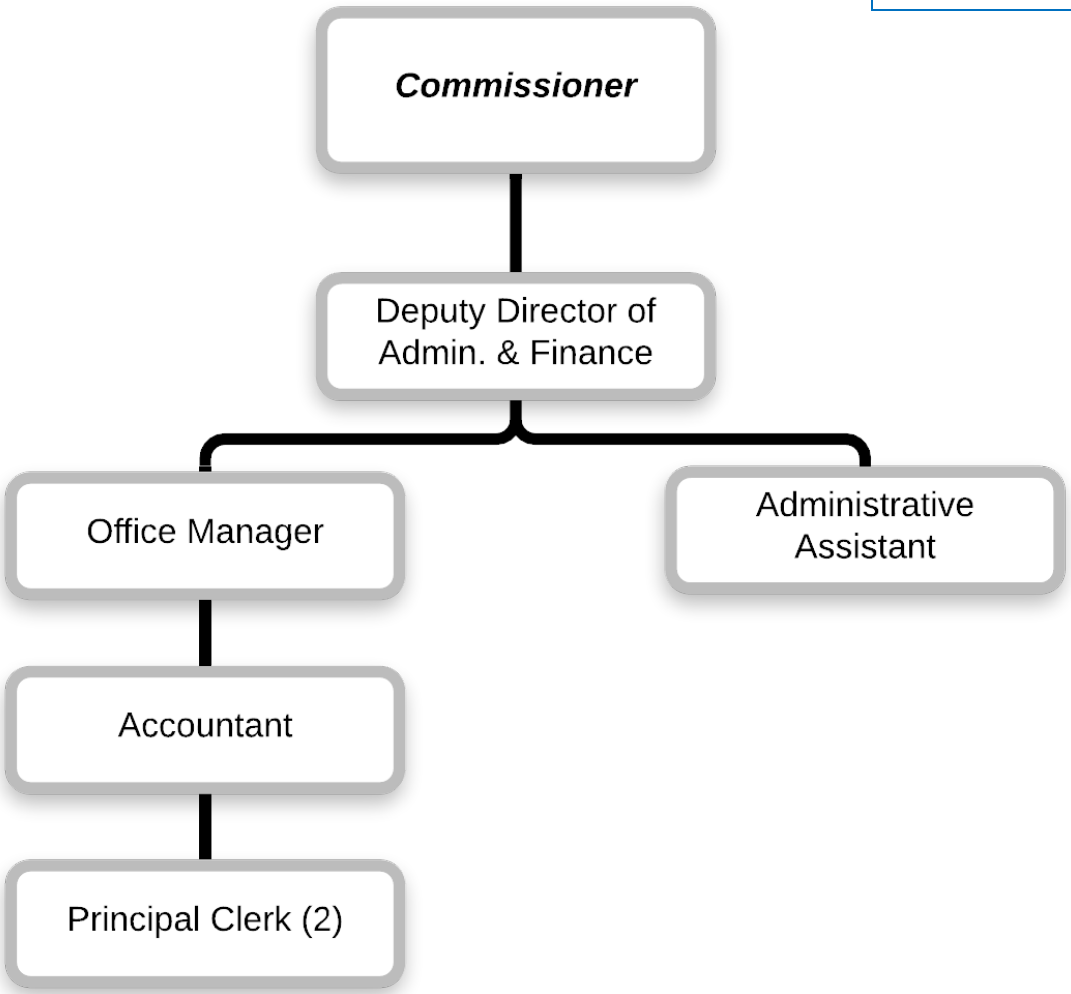
DIVISION OF PUBLIC WORKS (DPW)

MARK E. BYRNE
INTERIM COMMISSIONER

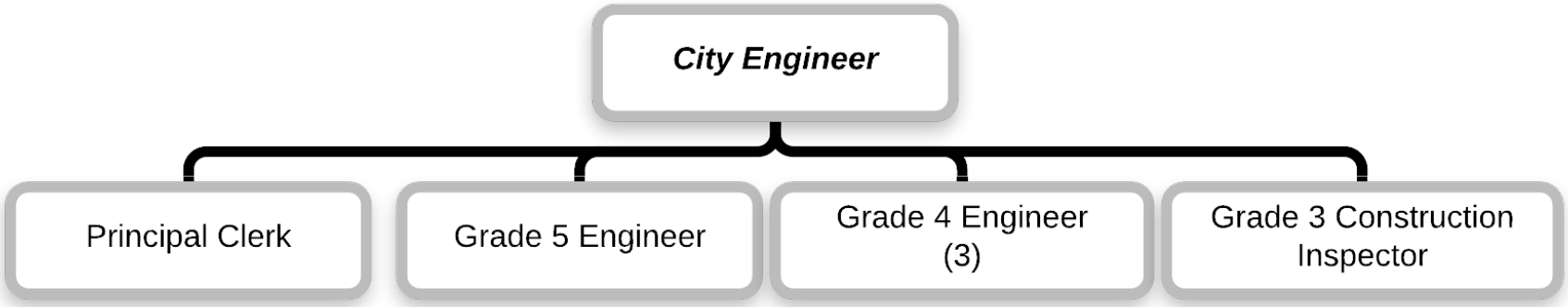


DPW, ADMINISTRATION

VACANT
DEPUTY DIRECTOR, ADMINISTRATION AND FINANCE

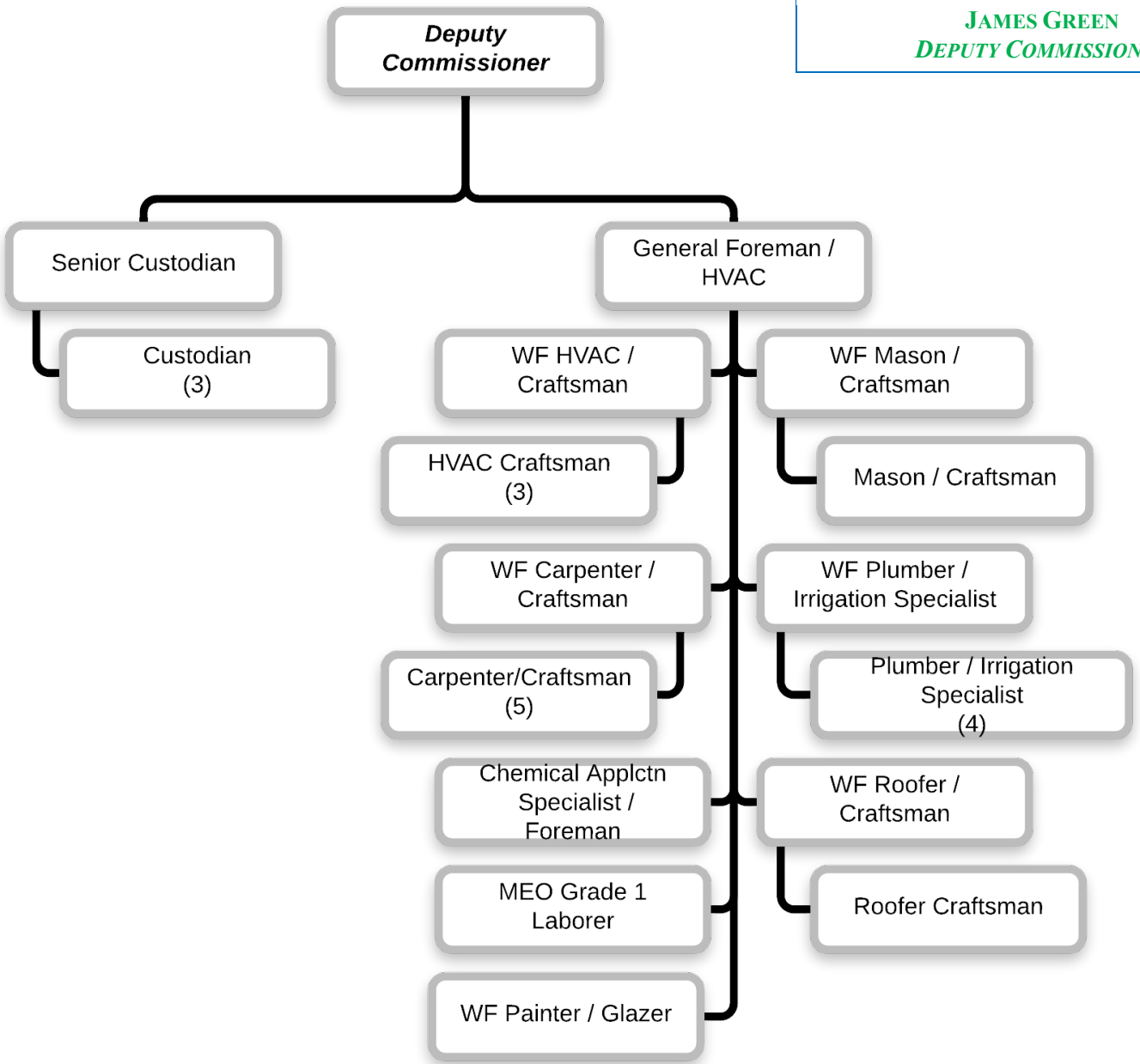


DPW, Engineering
TING CHANG, P.E. *CITY ENGINEER*



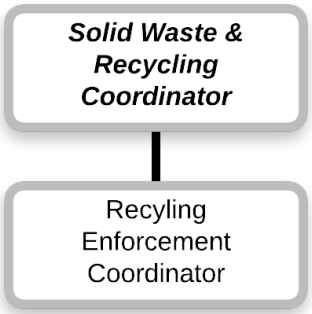
DPW, LANDS & BUILDINGS

JAMES GREEN
DEPUTY COMMISSIONER



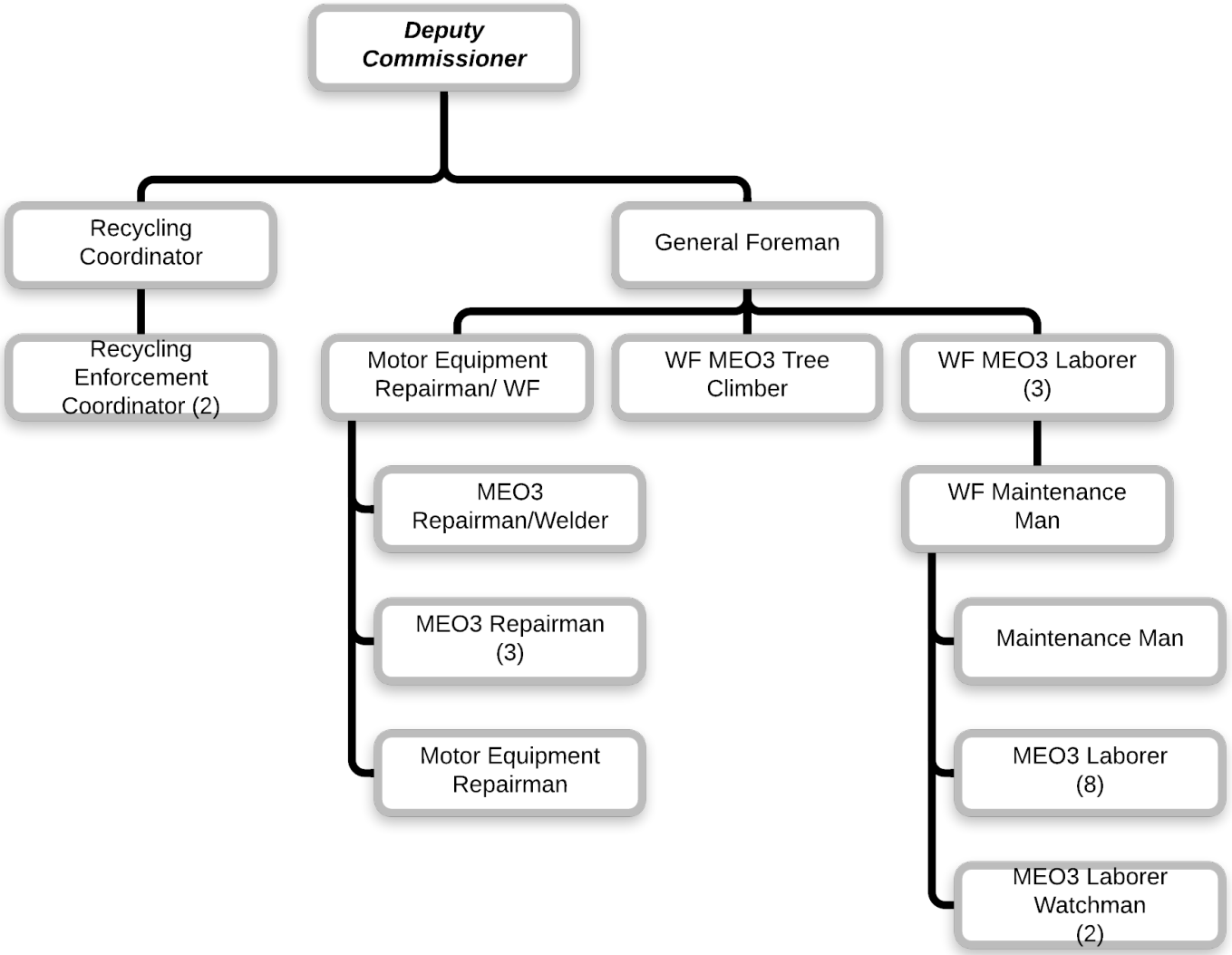
DPW, SOLID WASTE & RECYCLING

VACANT
SOLID WASTE & RECYCLING COORDINATOR



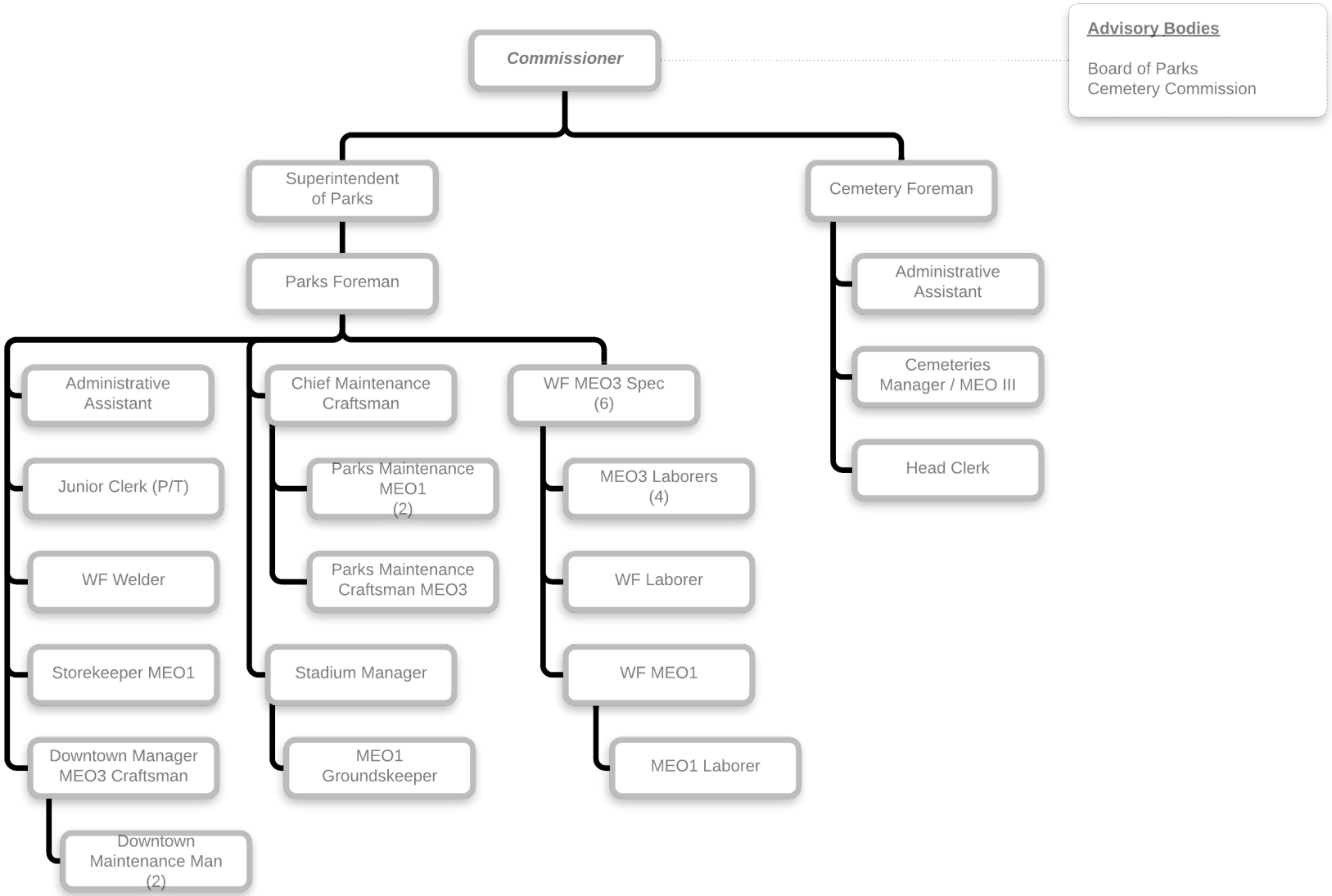
DPW, STREETS

ANDY SILVA
DEPUTY COMMISSIONER



DPW, PARKS, AND CEMETERIES

SHANNON COHAN
SUPERINTENDENT

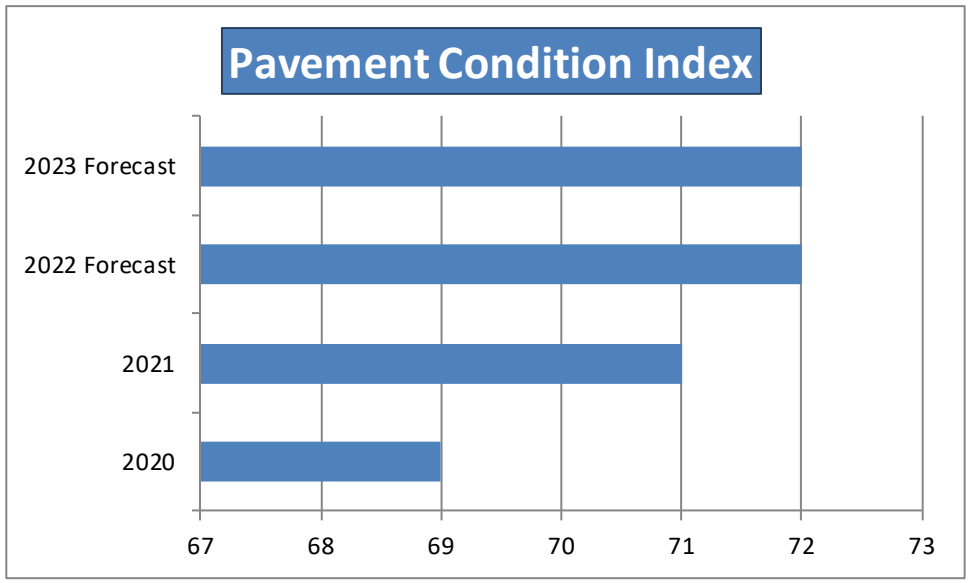


LOWELLSTAT CHART(S)



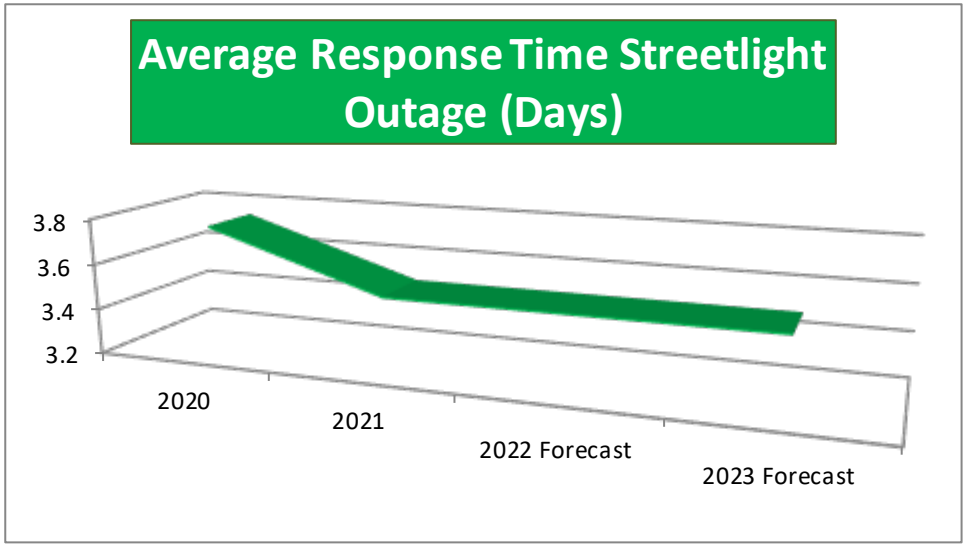
The City has continued its initiative to track work order requests. The implementation of the new City website has enabled the department to monitor efficiency in completing work orders.

Measurement	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Number of total request tracker work orders completed	4,166	5,595	4,800	4,800



The Engineering Department has continuously worked towards improving the pavement condition index of the City streets with a combination of local and state funding.

Measurement	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Pavement condition index	69	71	72	72



The average response time for street light outages is expected to remain steady

Measurement	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Average response time in days for streetlight outage complaints	3.75	3.5	3.5	3.5

EXPENSE DETAILS – DPW FINANCE & ADMINISTRATION

FINANCE & ADMINISTRATION - 400		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel						
Salaries - Permanent		513,046	482,292	498,746	654,000	641,479
Overtime		-	-	1,500	1,500	1,500
Out of Grade Compensation		-	-	-	-	-
	Total	513,046	482,292	500,246	655,500	642,979
Expenses						
Utility Electricity		142,256	132,544	147,000	142,000	142,000
Utility Heating/Gas		33,045	28,852	35,000	38,000	38,000
Telephone		2,650	2,466	4,700	7,000	7,000
Tree Work		75,000	52,967	60,000	110,000	90,000
Rental of Equipment		5,244	3,196	6,547	7,000	7,000
Rental of Uniforms		15,915	8,683	15,000	15,000	15,000
Lease/Purchase - DPW Equipment		10,000	7,404	7,900	7,900	7,900
Professional Services		65,883	97,914	96,670	100,000	100,000
Inspection Stickers		11,205	5,420	12,000	14,000	14,000
Training		622	1,144	3,006	18,000	18,000
Advertising		1,846	2,149	4,500	5,000	5,000
Gas & Motor Oil-Supplies		47,865	43,222	75,000	125,000	11,000
Public Works - Supplies		12,750	6,161	9,302	10,000	10,000
Office Supplies		3,175	2,126	2,700	6,500	6,500
Trans. Reimbursement		3,177	614	3,230	3,500	3,500
Miscellaneous Charges		7,636	13,928	20,543	21,000	21,000
Vehicle Lease		-	-	-	100,000	100,000
	Total	438,269	408,790	503,098	729,900	595,900
	TOTAL BUDGET	**951,315**	**891,082**	**1,003,344**	**1,385,400**	**1,238,879**

EXPENSE SUMMARY & FINANCING PLAN – DPW FINANCE & ADMINISTRATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 642,979
ORDINARY EXPENDITURES		$ 595,900
	TOTAL FY23 BUDGETED EXPENDITURES	$ 1,238,879

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 997,529**
TAX LEVY	997,529	
LICENSES AND PERMITS		**$ 8,000**
COMMON VICTUALLER	8,000	
CHARGES FOR SERVICES		**$ 117,500**
CODE AND INSPECTION SIGNS	24,000	
DUMPSTER FEES	3,500	
INSPECTIONAL 21D VIOLATIONS	90,000	
MISCELLANEOUS		**$ 15,850**
DPW MISCELLANEOUS	15,000	
JANK REVENUE MISCELLANEOUS	850	
INTERGOVERNMENTAL REVENUE		**$ 100,000**
UNRESTRICTED AID (UGGA)	100,000	
	TOTAL FY23 BUDGETED REVENUES	$ 1,238,879

EXPENSE DETAILS – DPW ENGINEERING

ENGINEERING	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel					
Salaries -Permanent	444,525	469,341	539,120	629,543	629,543
Overtime	14,279	12,118	15,000	15,000	15,000
Temporary	-	-	-	15,000	15,000
TOTAL BUDGET	**458,804**	**481,459**	**554,120**	**659,543**	**659,543**

EXPENSE SUMMARY & FINANCING PLAN – DPW ENGINEERING

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 659,543
ORDINARY EXPENDITURES		$ -
	TOTAL FY23 BUDGETED EXPENDITURES	$ 659,543

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**378,094**
TAX LEVY	378,094	
MISCELLANEOUS		**30,500**
WIRE MISCELLANEOUS	30,500	
INTERGOVERNMENTAL REVENUE		**250,949**
UNRESTRICTED AID (UGGA)	100,000	
UML BRIDGE REPAIR	150,949	
	TOTAL FY23 BUDGETED REVENUES	$ 659,543

EXPENSE DETAILS – DPW LANDS & BUILDINGS

LAND & BUILDINGS		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel						
Salaries - Permanent		1,408,678	1,439,905	1,440,424	1,571,164	1,557,728
Overtime		124,994	98,534	130,000	80,000	80,000
	Total	1,533,672	1,538,439	1,570,424	1,651,164	1,637,728
Expenses						
Utility Electricity		255,877	302,250	406,000	408,000	408,000
Utility Heating/Gas		111,864	149,897	140,000	198,000	198,000
Repair & Maint - Buildings		83,076	71,848	100,000	250,000	250,000
Custodial - Supplies		10,000	8,921	8,730	15,000	15,000
Irrigation Equip/Supplies		2,523	3,750	3,470	5,000	5,000
DPW - Various School Projects		210,601	133,691	136,287	300,000	225,000
DPW Oncall Trade Services		-	-	-	300,000	300,000
Graffiti Supplies		1,997	1,404	7,857	8,000	8,000
Building - Supplies		83,574	68,354	67,500	100,000	90,000
Building Improvements		63,115	68,115	75,000	150,000	120,000
	Total	822,627	808,231	944,843	1,734,000	1,619,000
	TOTAL BUDGET	**2,356,299**	**2,346,670**	**2,515,268**	**3,385,164**	**3,256,728**

EXPENSE SUMMARY & FINANCING PLAN – DPW LANDS & BUILDINGS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,637,728
ORDINARY EXPENDITURES		$ 1,619,000
	TOTAL FY23 BUDGETED EXPENDITURES	$ 3,256,728

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 2,050,359**
TAX LEVY	2,050,359	
INTERGOVERNMENTAL		**$ 824,904**
UNRESTRICTED AID (UGGA)	824,904	
LICENSES AND PERMITS		**$ 46,465**
LODGING HOUSE	1,465	
SHEEL METAL PERMITS	45,000	
MISCELLANEOUS		**$ 335,001**
WIRE MISCELLANEOUS	335,000	
	TOTAL FY23 BUDGETED REVENUES	$ 3,256,728

EXPENSE DETAILS – DPW ELECTRICAL

ELECTRICAL		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel						
Salaries - Permanent		512,773	416,171	416,339	564,796	564,796
Overtime		-	-	-	50,000	50,000
	Total	512,773	416,171	416,339	614,796	614,796
Expenses						
Electrical Repair & Parts		46,524	27,270	32,606	35,000	35,000
Rep & Maint Electric Supplies		77,376	75,345	59,906	60,000	60,000
Fire Alarm Systems		14,751	15,268	27,172	40,000	35,000
	Total	138,652	117,883	119,684	135,000	130,000
STREET LIGHTING						
Expenses						
Energy - Street Lighting		219,132	286,073	301,000	280,000	280,000
Rep & Maint - Downtown Light Sup		68,875	21,276	21,284	50,000	40,000
	Total	288,007	307,349	322,284	330,000	320,000
	TOTAL BUDGET	**939,432**	**841,403**	**858,307**	**1,079,796**	**1,064,796**

EXPENSE SUMMARY & FINANCING PLAN – DPW ELECTRICAL

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 614,796
ORDINARY EXPENDITURES		$ 450,000
	TOTAL FY23 BUDGETED EXPENDITURES	$ 1,064,796

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,000,000**
TAX LEVY	1,000,000	
CHARGES FOR SERVICES		**$ 64,796**
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	64,796	
	TOTAL FY23 BUDGETED REVENUES	$ 1,064,796

EXPENSE DETAILS – DPW STREETS

STREETS		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel						
Salaries - Permanent		1,167,576	1,088,028	1,090,092	1,250,511	1,250,511
Overtime		51,481	54,803	30,000	60,000	60,000
S & W-Temp.		-	-	-	15,000	15,000
	Total	1,425,495	1,303,091	2,445,603	2,651,022	1,325,511
Expenses						
Automotive - Tires & Tubes		88,609	67,619	75,000	150,000	100,000
Plows & Frames		3,691	5,478	6,938	20,000	15,000
Repair & Maint. Equipment		24,144	32,559	70,000	125,000	100,000
Improv - Highway - Sidewalks		23,664	17,884	30,000	45,000	45,000
	Total	170,108	153,540	521,938	600,000	260,000
	TOTAL BUDGET	**1,595,603**	**1,456,631**	**2,967,541**	**3,251,022**	**1,585,511**

EXPENSE SUMMARY & FINANCING PLAN – DPW STREETS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,325,511
ORDINARY EXPENDITURES		$ 260,000
	TOTAL FY23 BUDGETED EXPENDITURES	$ 1,585,511

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,460,511**
TAX LEVY	1,460,511	
LICENSES AND PERMITS		**$ 125,000**
DPW STREET OPENINGS	125,000	
	TOTAL FY23 BUDGETED REVENUES	$ 1,585,511

EXPENSE DETAILS – DPW PARKS

PARKS		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel						
S & W-Perm.		1,270,377	1,251,815	1,337,581	1,515,845	1,454,391
S & W-Temp.		73,963	66,729	75,000	100,000	100,000
Overtime		60,105	82,857	70,000	75,000	75,000
Dedications, Special Events		5,211	-	9,438	10,000	10,000
S&W Shift Differential		852	523	946	2,100	2,100
Longevity		-	-	-	-	-
Workers Comp		-	-	-	13,000	13,000
	Total	1,410,507	1,401,925	1,492,965	1,715,945	1,654,491

PARKS	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Expenses					
Utility Electricity	131,550	102,828	140,000	164,000	164,000
Utility Heating/Gas	43,002	35,630	40,000	43,000	43,000
Telephone	1,517	509	1,746	1,900	1,900
Repair & Maintenance Equip.	56,960	51,386	50,567	75,000	75,000
Gateway Cities Program	-	-	-	-	-
Pool Maintenance	7,500	8,820	10,000	25,000	25,000
Professional Services	36,816	32,712	30,872	50,000	50,000
Training/Evaluation Program	479	-	436	3,000	3,000
Botanical Gardens	4,944	4,719	4,365	4,365	4,365
Advertising	745	591	655	1,500	1,500
Parks Supplies - Other	33,191	30,698	30,698	30,698	30,698
Gas & Motor Oil - Supplies	29,582	27,689	27,689	35,000	35,000
Office Supplies	968	922	873	873	873
Misc.- Supplies - Other	9,214	9,034	8,511	8,511	8,511
Trans. Reimbursement & Seminars.	-	-	-	-	-
Licenses	5,211	4,647	4,365	6,000	6,000
Misc. Equipment Parks Department	4,813	53,902	9,548	9,548	9,548
Fences	15,442	21,583	25,000	25,000	25,000
Trimmers, Mowers, etc.	1,492	2,374	2,197	4,000	4,000
Communication Equipment/Expense	1,319	1,246	1,266	3,500	3,500
Field Maint./Other	4,996	4,525	4,365	10,000	10,000
Varnum Park Improvement	3,431	3,300	3,055	3,055	3,055
Pool Renovations	4,000	3,220	5,000	8,000	8,000
Computer Equipment/Software	2,500	2,359	2,182	2,182	2,182
Improvements - Parks & Playgrounds	86,496	42,796	80,000	80,000	80,000
Building Supplies	1,900	3,711	3,492	3,492	3,492
Tires, Tubes, Misc Equipment	3,830	5,750	5,319	5,319	5,319
Fertilization, Ornamental/Open Space	5,124	3,773	10,000	10,000	10,000
Flags/Other	4,000	2,359	2,182	4,000	4,000
Physicals/Testing/Other	2,947	525	1,309	2,000	2,000
Misc Disposal/Dumpsters	2,500	3,111	3,055	3,055	3,055
Spraying/Weed Control	1,145	5,064	4,688	5,000	5,000
Lelacheur R&M	-	-	80,000	80,000	80,000
Total	507,614	469,783	593,436	706,998	706,998
TOTAL BUDGET	**1,918,121**	**1,871,708**	**2,086,401**	**2,422,943**	**2,361,489**

EXPENSE SUMMARY & FINANCING PLAN – DPW PARKS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,712,120
ORDINARY EXPENDITURES		$ 706,998
	TOTAL FY23 BUDGETED EXPENDITURES(GROSS)	$ 2,419,118

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,287,168**
TAX LEVY	1,287,168	
LICENSES AND PERMITS		**$ 74,321**
GAS AND GARAGE	24,321	
PERMITS PARKS	50,000	
INTERGOVERNMENTAL REVENUE		**$ 57,629**
ARPA FUNDING	57,629	
CHARGES FOR SERVICES		**$ 1,000,000**
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	1,000,000	
	TOTAL FY23 BUDGETED REVENUES	$ 2,419,118

EXPENSE DETAILS – DPW CEMETERIES

CEMETERY	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel					
S & W-Perm.	219,007	222,148	223,441	240,016	238,458
S & W-Temp.	5,972	10,228	30,400	25,300	25,300
Overtime	39,498	15,486	5,000	10,000	10,000
Workers Comp			-	-	-
Total	264,477	247,862	258,841	275,316	273,758
Expenses					
Utility Heating/Gas	4,134	8,102	8,000	9,000	9,000
Utility Electricity	7,220	4,397	5,300	5,200	5,200
Rental of Equipment	-	-	-	-	-
Professional Services	201,854	207,266	175,854	175,854	175,854
Miscellaneous Charges	638	432	786	786	786
Cemetery General Improvement	3,183	8,766	8,621	8,621	8,621
Fences	-	4,330	8,730	8,730	8,730
Westlawn II - Cemetery Improve	1,399	2,967	3,055	3,055	3,055
Renovate Cemetery Office (Construction- Misc Work)	-	-	-	-	-
Improvement - Cemetery Ave	-	-	-	-	-
Groundskeeping - Supplies	2,099	3,429	3,232	3,232	3,232
Office Supplies	1,173	1,151	1,309	1,309	1,309
Cemetery - Flowers/Bushes	2,997	2,831	2,619	5,000	5,000
Misc. - Supplies - Other	-	-	-	-	-
Total	224,697	243,671	217,506	220,787	220,787
TOTAL BUDGET	**489,174**	**491,533**	**476,348**	**496,103**	**494,545**

EXPENSE SUMMARY & FINANCING PLAN – DPW CEMETERIES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 273,758
ORDINARY EXPENDITURES		$ 220,787
	TOTAL FY23 BUDGETED EXPENDITURES	$ 494,545

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 252,545**
TAX LEVY	252,545	
CHARGES FOR SERVICES		**$ 242,000**
CEMETERY MISC	12,000	
CEMETERY OPENINGS	230,000	
	TOTAL FY23 BUDGETED REVENUES	$ 494,545

EXPENSE DETAILS – DPW SNOW & ICE

SNOW & ICE	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel					
Overtime	235,089	248,279	200,000	200,000	200,000
Total	235,089	248,279	200,000	200,000	200,000
Expenses					
Purchase of Services (Snow and Ice Removal Contracts)	511,736	370,233	775,000	775,000	775,000
Other Charges & Expenses (Misc. Charges)	265,477	213,988	50,000	50,000	50,000
Salt & Sand	401,532	376,598	325,000	325,000	325,000
Total	1,178,746	960,818	1,150,000	1,150,000	1,150,000
TOTAL BUDGET	**1,413,835**	**1,209,097**	**1,350,000**	**1,350,000**	**1,350,000**

EXPENSE SUMMARY & FINANCING PLAN – DPW SNOW & ICE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 200,000
ORDINARY EXPENDITURES		$ 1,150,000
	TOTAL FY23 BUDGETED EXPENDITURES	$ 1,350,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,096,238**
TAX LEVY	1,096,238	
LICENSES AND PERMITS		**$ 253,762**
MISCELLANEOUS PERMITS	45,723	
OCCUPANCY PERMITS	208,040	
	TOTAL FY23 BUDGETED REVENUES	$ 1,350,000

EXPENSE DETAILS – DPW SOLID WASTE COLLECTION & DISPOSAL

WASTE COLLECTION & DISPOSAL		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel	**Account #**					
Salaries - Permanent	04009151-511000	153,896	160,261	160,426	170,658	170,658
S & W-Temp.	04009151-512000	-	-	-	18,000	18,000
Total		153,896	160,261	160,426	188,658	188,658
Expenses	**Account #**					
Hazardous Waste Collection	04009353-521400	6,028	10,590	17,500	25,000	25,000
Trash Collection & Disposal	04009353-521504	5,652,291	6,633,987	7,510,000	7,600,000	7,600,000
Trash/Recycling Cart Repairs	04009353-521500	-	-	75,000	100,000	80,000
Recycling Supplies & Services	04009353-545700	1,386	28,270	26,150	85,000	50,000
Overflow Bags	04004154-589110	19,430	33,196	30,706	50,000	40,000
Total		5,679,134	6,706,043	7,659,356	7,860,000	7,795,000
TOTAL BUDGET		**5,833,030**	**6,866,304**	**7,819,782**	**8,048,658**	**7,983,658**

EXPENSE SUMMARY & FINANCING PLAN – DPW SOLID WASTE COLLECTION & DISPOSAL

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 188,658
ORDINARY EXPENDITURES		$ 7,795,000
	TOTAL FY23 BUDGETED EXPENDITURES	$ 7,983,658

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 4,048,658**
TAX LEVY	4,048,658	
CHARGES FOR SERVICES		**$ 3,335,000**
TRASH/RECYCLING SERVICES	3,335,000	
INTERGOVERNMENTAL		**$ 600,000**
UNRESTRICTED AID (UGGA)	600,000	
	TOTAL FY23 BUDGETED REVENUES	$ 7,983,658

(This page intentionally blank)

HEALTH AND HUMAN SERVICES

SUMMARY

LISA GOLDEN

DIRECTOR

PERSONNEL LIST (PAGE 722)

Actual FY19	Actual FY20	Actual FY21	Approved FY22
2,512,922	2,812,794	2,829,272	3,442,360
496,996	394,274	433,252	453,560
784,277	750,442	653,591	795,411
736,917	695,476	347,501	892,862
1,338,239	1,353,499	1,299,873	1,381,648
5,869,351	**6,006,485**	**5,563,489**	**6,965,841**

PROGRAM EXPENDITURES	Budget FY23
HEALTH	4,459,303
COUNCIL ON AGING	753,377
VETERANS' SERVICES	803,662
RECREATION	1,125,591
LIBRARY	1,749,369
	8,891,301

FINANCING PLAN	Budget FY23
TAXES	6,360,833
LICENSES AND PERMITS	149,144
CHARGES FOR SERVICES	63,000
INTERGOVERNMENTAL REVENUE	2,208,325
MISCELLANEOUS REVENUE	109,999
	8,891,301

HEALTH AND HUMAN SERVICES

SUMMARY

LISA GOLDEN

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 an effort to reorganize departments that share a common human service mission. The Health Department, Pollard Library, Council on Aging (COA), Veterans Services, and Recreation Department will report directly to the Health and Human Services Director. Aligning these departments under one umbrella enabled services to be delivered in a more efficient and effective manner and has fostered a collaborative partnership between them. The Pollard 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 minimal changes during the transition other than its division head reporting to the new HHS Director as well.

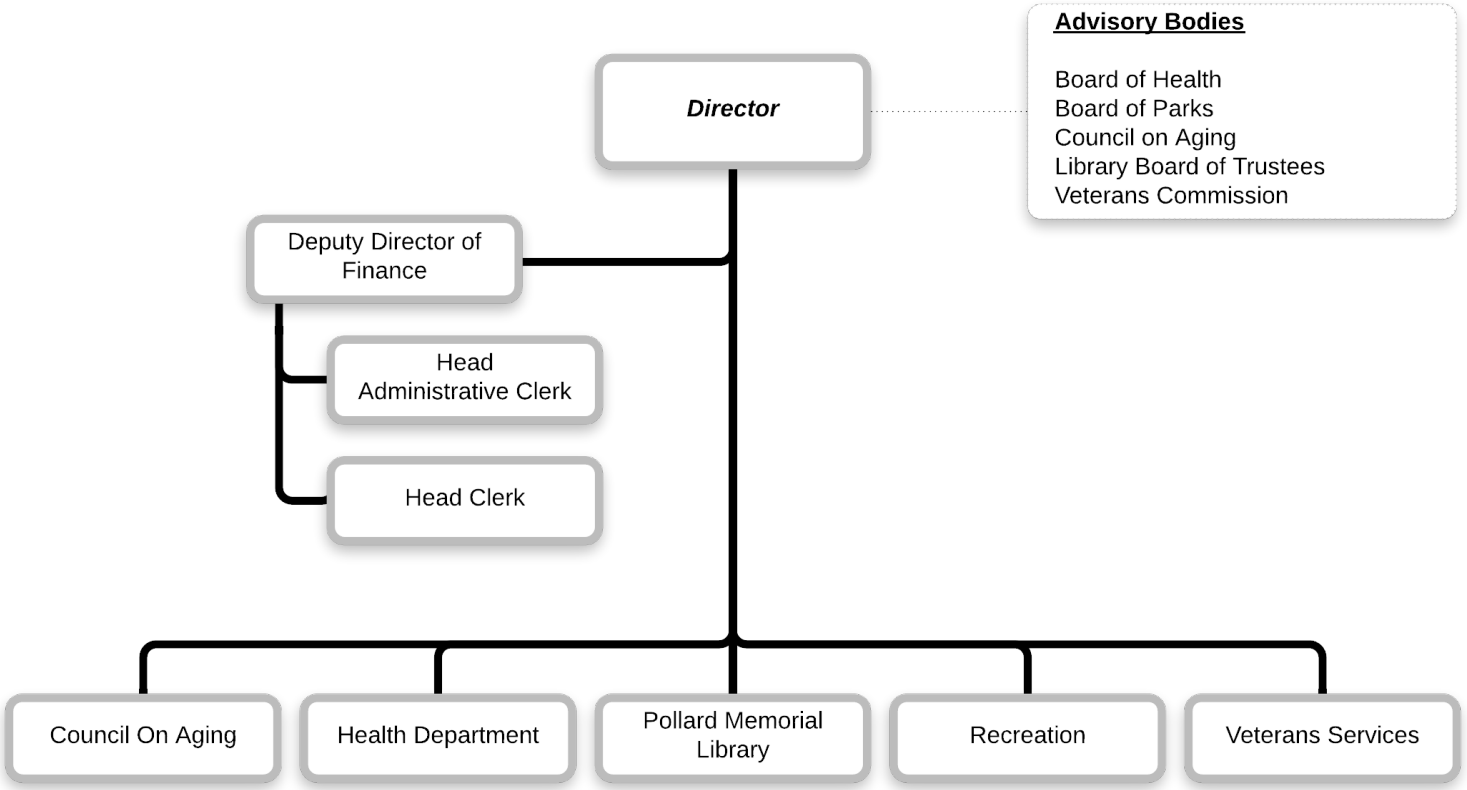
The HHS Director is able to provide direct leadership that these key services require; a more cohesive link to each departments boards and commissions; as well as offer daily support to department heads and their divisions. The HHS Director acts as the point person, reporting to the City Manager, to carry out the vision of the Administration and Council.

The HHS Department promotes collaboration by 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, providing additional reference materials to 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

LISA GOLDEN
HEALTH DIRECTOR



HEALTH AND HUMAN SERVICES
HEALTH DEPARTMENT

LISA GOLDEN
HEALTH DIRECTOR

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$4,106,407
	ORDINARY EXPENSES	$352,896
	TOTAL FY23 BUDGETED EXPENDITURES	**$4,459,303**

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 wellbeing of all people who live, work, or visit the City of Lowell. We fulfill our mission through a wide range of public health programs and outreach health education in a variety of areas including; 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.

The Administrative Division is comprised of the Department Head, Deputy Director – Finance, Community Health Coordinator, Administrative Head Clerk, Head Clerk, and a part-time custodian. The Administrative Division oversees the day to day operations of the Health Department as well as the other four departments within Health and Human Services (Pollard Library, Council on Aging, Veterans Services and Recreation). The Clerks are responsible for the annual renewal of Funeral Director licenses, processing of all Lowell Tobacco Permits, Lowell Burial Permits, and Body Art Practitioner Licenses, as well as all financial transactions and general customer service needs for the Health Department. The Administrative Head Clerk serves as the Secretary to the Board of Health (BOH), supporting the five (5) appointed members. The BOH meetings are traditionally held on the first Wednesday of the Month at 6:00 p.m. The BOH is responsible for the oversight of the contract for the City's ambulance provider as well as oversight of the Health Department and inspectional services provided by the Developmental Services Department's Sanitary Code Inspectors (Health Inspectors).

The Public Health Nursing - Clinics Division oversees prevention and education activities through surveillance of more than seventy (80) 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 of patients with Tuberculosis (TB). This group is involved in the emergency preparedness activities and medical response to public health challenges. The Public Health Nurses are heavily engaged in the COVID-19 pandemic. They are instrumental in managing contact tracing activities to ensure isolation and quarantine protocols are followed within the City. Additionally, working in conjunction with the COVID-19 Vaccine Administrator, the Public Health Nurses have played in integral part in the planning and implementation of COVID-19 vaccination clinics within the City. The Public Health Nurses also 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 Public Health Nursing - School Division team members and managers serve on multiple committees and task forces to create policies that impact the health and safety of the student body. The School Nurses attained 94.5% Immunization Compliance in the schools district wide, with the exception of those students with medical & religious exemptions. The School nurses provide nursing support for the Lowell Public Schools. Today's school nurses are supporting students with significant medical and behavioral health needs such as insertion of feeding tubes, diabetes management, wound care, and medication dispensing that totals over 8,000 administrations last year. The number of nurse visits between July 1, 2020 and June 30, 2021 totaled 42,981. Students today have intricate treatment plans and complicated medication administration schedules, all of which the school nurse must ensure are followed without deviation. As a result of the COVID-19 pandemic, school nursing staff continued to work in conjunction with clinic nurses to provide contact tracing within the community. Division managers continued to work closely with School Department administration officials, the DPH, CIC, and DESE to develop COVID-19 protocols as guidelines changed School Nurses worked collaboratively with their principals and CIC teams to complete pool testing, reflex testing and symptomatic testing in the schools. Nurses educated students, staff, and families on these protocols to encourage a safe learning environment within Lowell Schools. To support the Public Health Division we received a grant to hire two full time Contact Tracers and One full time Epidemiologist to help understand and manage Covid in Lowell.

The Substance Abuse and Prevention (SAP) Division The Substance Abuse and Prevention (SAP) Division consists of a Substance Abuse Coordinator, who currently oversees the State Opioid Response – Prevention in Early Childhood (SOR-PEC) grant; the Syringe Collection Program Coordinator; the Substance Use Prevention Grant Coordinator, who oversees the Massachusetts Collaborative for Action, Learning, and Leadership 3-B (MassCALL3B) grant; and the eight-member Lowell Community Opioid Outreach Program (CO-OP) team, which includes the Lowell CO-OP Supervisor, Clinical Recovery Specialist, and Youth Outreach Specialist. The staff lead, and are engaged with, many of the organizations, task forces, and committees in and around the Greater Lowell region to provide substance use prevention and education. The SAP Division hosted an Unwanted Medication and Sharps Disposal Day event in October, which collected 165 pounds of unwanted sharps and over 57 pounds of unwanted medication. In July 2021, the Department of Public Health awarded the Lowell Health Department with two prevention grants to reduce the impacts of youth substance use: the SOR-PEC and MassCALL3 grants. The Substance Abuse Coordinator was part of the planning committee for the fourth annual Merrimack Valley Substance Use Disorder Symposium, which was hosted virtually in December 2021 and had 93 participants. The Syringe Collection Program proactively removed 1,759 syringes from the community between July 2021 and January 2022. During that same time period, the Lowell CO-OP engaged in almost 2,000 unique encounters with clients.

The Tobacco Control Program is a regional program funded by the Massachusetts Department of Public Health. The primary purpose of the program is to protect public health by developing, implementing, and enforcing local regulations that restrict the sale and use of tobacco and vaping products in the cities of Lowell and Lawrence. The Tobacco Control Director conducts regular unannounced inspections, responds to complaints, and participates in undercover sting operations to ensure that only people 21 or older can have access to tobacco and vaping products. There are currently 111 permitted establishments in Lowell, and 119 in Lawrence.

The primary focus of the Community Health Coordinator during the past year has been the COVID-19 pandemic. The coordinator worked in conjunction with the administration to disseminate accurate, updated COVID-19 information to the employees and residents of the City of Lowell, these materials included: flyers, mailers, and hand-outs covering public health protection measures, "Stop the Spread" testing campaign information, and vaccine clinic details. All materials were also translated into multiple languages.

FY22 ACCOMPLISHMENTS

Public Health Nursing - Clinics Division

- 16,434 "Confirmed", "Suspect", "probable", and "revoked" communicable disease events were reported to and investigated by the Public Health Nurses.
- Provided flu vaccinations for City employees and retirees, within the newly opened Health Department clinic space.
- Provided surveillance and case monitoring/management of active and latent tuberculosis (TB) cases.
- Provided contact testing of close contacts to active cases and provided Directly Observed Therapy (DOT) visits to active TB cases.
- Conducted follow-up for over 15,000 COVID-19 cases in collaboration with CTC.
- Developed and implemented a COVID-19 testing and contact tracing program specifically for City of Lowell employees.
- Provided consultation and guidance to local businesses, daycare providers, and other community partners on isolation and quarantine protocols.
- Provided Covid Vaccinations at the Health Department and throughout the City.
- Worked with Emergency Preparedness and Covid-19 Incident Commander to arrange Covid Clinics in locations thru the city
- Assisted HHS Director with maintaining a Covid vaccination clinic at the Lowell Senior Center, which at the peak administer over 400 dosed if vaccine per week to the Lowell community members.
- Hired two full time contact tracer and a full time epidemiologist.
- Return to following TB patients in the Clinic at Lowell General Saints Campus and doing DOT in person.
- Continue Tuesday Covid 19 and Flu clinics at the Health Department
- Give a 5 minute best practice presentation at the VEI DPH 1 year meeting.

Public Health Nursing - School Division

- 42,981 Office Visits due to Illness and Injury were conducted for the purpose of acute care management and health maintenance, while School Nurses were competently overseeing all covid cases in their schools.
- Administered 8003 medication doses.
- 94.5% Immunization compliance of student body with the exception of medical & religious exemptions.
- Two School Nurses attained their Masters' degree. At present, six School Nurses have their Master's degree, and six have their National Certification.
- Two School Nurses achieved their DESE license.

- Partnered with Lowell Public Schools, DESE, and CIC to initiate and successfully accomplish Covid testing of students and staff in every school building.
- DESE officials came to Lowell Public Schools for a site visit to observe testing of students and staff and followed with a productive meeting and praise for our accomplishments in dealing with Covid protocols and testing.
- School Nurses successfully transitioned to Public Health Nursing and assisted with contact tracing in community tracing in each school community successfully.
- Helped all students safely transition back to school from remote learning.
- Partner with LPS, DESE, and CIC to pool test and test and stay to keep as many children in school safety with Covid.
- Do contact tracing on covid 19 cases on school age students and teachers in LPS
- Present to the School Committee to keep them up to date on DESE and CDC Covid guidelines
- Hire 10 new nurses and fill Substitute Nurse positions
- Reviewed all immunization records for children entering school. This includes Pre-k and K registration.

Substance Abuse and Prevention Division

- Was awarded two prevention grants from the Department of Public Health to reduce the impact of youth substance use by increasing protective factors and decreasing risk factors.
- Created the Mill City Prevention Network via the MassCALL3B grant to bring youth serving prevention professionals in Lowell together to reduce youth substance use.
- Participated in the 4th annual Merrimack Valley Substance Use Disorder Symposium, which had 93 participants.
- Continued to have programmatic oversight of the Lowell CO-OP, the City of Lowell's post-overdose outreach team comprised of eight team members from three City departments and two community partner agencies. Lowell CO-OP engaged in almost 2,000 unique encounters with clients, and over 850 additional encounters with non-clients.
- Syringe Collection Program proactively removed 6,804 syringes from the community, and removed an additional 1,080 syringes from incoming requests.
- Continued to manage the Lowell Health Department's Sharps Disposal Kiosk. Community members disposed of 279 pounds of unwanted sharps between July 2021 and January 2022.
- Syringe Collection Program Coordinator and Lowell CO-OP Supervisor presented on the intersection of harm reduction and environmental health at the 2021 Massachusetts Health Officers Association's annual conference.
- Trained more than 50 individuals in Youth Mental Health First Aid.
- Hosted a Substance Use Disorder Recovery and Remembrance Vigil in September 2021
- Host unwanted medication and sharps disposal days
- Maintain two grants to reduce youth substance abuse
- The Syringe Collection Program has collected 1,759 syringes so far
- The Lowell Co-op has engaged in 2,000 encounters with Clients

Administrative Division

- 1,248 Burial permits processed
- Administration and oversight of a budget totaling over $3.9 million dollars.
- Processed multiple licenses including: Tobacco (122); Funeral Directors (20); and Body Art (18).

Tobacco Control Program

- In order to improve compliance with the state law "an Act Modernizing Tobacco Control", we stepped up enforcement/education and completed 501 inspections in Lowell and 486 in Lawrence.
- We have completed 280 inspections in Lowell and 273 inspections in Lawrence. The level of compliance has improved significantly. As for compliance checks, we have conducted 36 (4 sales) in Lowell and 40 (4 sales) in Lawrence.
- Process Permits

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY21	Increase the number of outreach events for the year to 25, and host four Unwanted Medication and Sharps Disposal Day events. **Update:** *Outreach and Unwanted Medication take back events were significantly impacted due to the COVID-19 pandemic. Efforts were successfully renewed in FY 2022, and will continue in FY 2023.*	**Complete**
FY21	Obtain two additional DESE licenses within the ranks of the School Nursing staff. **Update:** *Due to the COVID-19 pandemic, DESE had postponed any additional licensing due to social distancing concerns. This effort will be renewed in FY 2022.*	**Complete**
FY21	Obtain two additional national nursing certifications within the ranks of the School Nursing staff. **Update:** *Due to the COVID-19 pandemic, obtaining national certifications had be delayed. This effort will be renewed in FY 2022.*	**Complete**
FY21	Bring the rate of tobacco sales to minors below 5%. **Update:** *Due to the COVID-19 pandemic, the traditional inspections were significantly reduced. As the COVID-19 case counts decrease, tobacco inspection and enforcement activities will be increasing, and the division will work to complete this goal in FY 2022.*	**Complete**

FY22	Revise local tobacco regulations in Lowell and Lawrence to conform to the State regulations adopted to implement the new State law: "An Act Modernizing Tobacco Control".	**Complete**
FY21	Create new educational materials and enhance community outreach education. **Update:** *This goal has been postponed due to changes in staffing and the ongoing COVID-19 pandemic. The onboarding of a new Community Health Coordinator and resumption of more in-person outreach opportunities will allow renewed focus on this goal in FY 2023.*	*Ongoing*
FY21	Increase outreach activities related to the key health priority areas identified in the 2019 Greater Lowell Community Health Needs Assessment, and 2020 Greater Lowell Community Health Improvement Plan. **Update:** *This goal is being re-evaluated based on the impact of the COVID-19 pandemic.*	*Ongoing*
FY21	Create a centralized team within HHS to manage all financial transactions for the five departments within the division, and eliminate the need to have each department staff these positions individually. **Update:** *This work is ongoing. Three of the five HHS departments have transitioned. The COVID-19 pandemic delayed the completion of this effort during the prior fiscal year, and will be renewed during FY 2022.*	*Ongoing*
FY22	Work with the Family Resource Center staff to provide immunizations for students who are new to the Lowell School system, and may not have readily available access to these services. **Update:** *The School Health Division coordinated extensively with the Family Resource Center in anticipation of the 2021-22 academic year to support student immunizations. Given the continual enrollment of new students, this effort will be renewed in FY 2023.*	*Ongoing*
FY22	Encourage professional development efforts for all Health Department employees. **Update:** *Professional development opportunities such as seminars and trainings remain limited due to the pandemic. More staff participated in these types of opportunities in FY22 than in previous year, but we intend to expand these efforts in FY23.*	*Ongoing*
FY22	Expand the Public Health Nursing vaccine program to more members within the City. **Update:** *The Health Department closely monitors vaccination data to identify gaps, and will deploy proactive solutions to improve access where needed.*	*Ongoing*

FY22	Collaborate with other health agencies/ partners in the City to further utilize the Health Department Clinic space **Update:** *Clinic space is currently being used for weekly COVID-19 vaccine and booster clinics. In FY23, we intend to expand and diversify use of the space based on identified needs.*	*Ongoing*
FY23	Bring all our enforcement and educational activities to pre-Covid 19 pandemic levels	New
FY23	Obtain two additional DESE licenses within the ranks of the School Nursing staff.	New
FY23	Obtain two additional national nursing certifications within the ranks of the School Nursing staff.	New
FY23	Provide a safe and healthy school community while adhering to ongoing changes to ongoing protocols and guidelines.	New
FY23	Increase the number of outreach events for the year to 30, and host four Unwanted Medication and Sharps Disposal Day events	New
FY23	Start the process for Public Health Accreditation which will take 5 years.	New

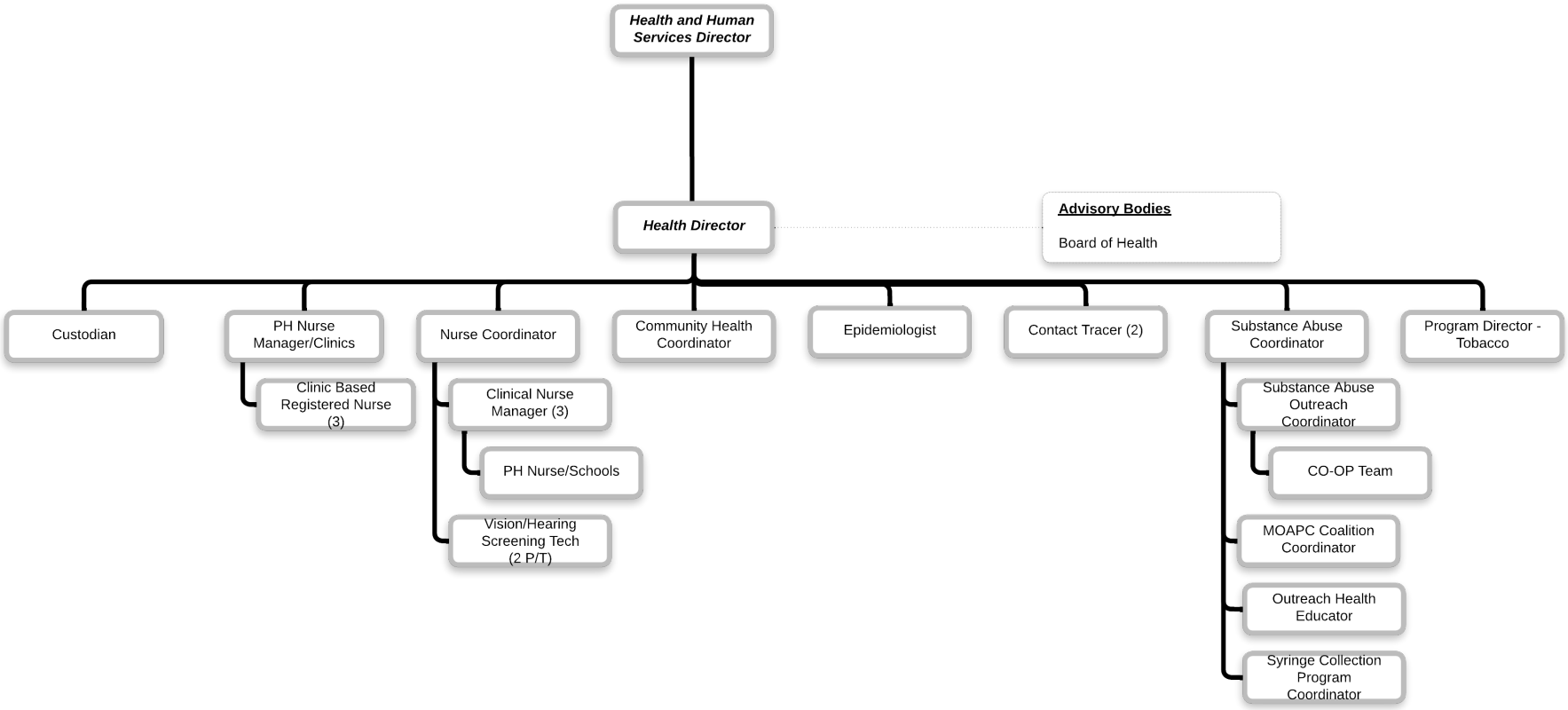
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Reported communicable diseases	5,524	16,435	1,500	1,500
Nurse/ Student encounters	14,100	17,700	42,981	125,000
Nurse Assessments/Treatments	23,100	7,500	16,532	50,100
Doses Administered (Scheduled & PRN)	14,300	3,700	8003	31,200
Percentage of students who return to class after visiting a school nurse	76%	78%	79%	85%
Immunizations	335	5747	750	400
Burial Permits Issued	1,284	1,300	1,400	1,150
Tobacco Compliance Checks	223	32	250	230
Tobacco Inspections	460	50	500	500

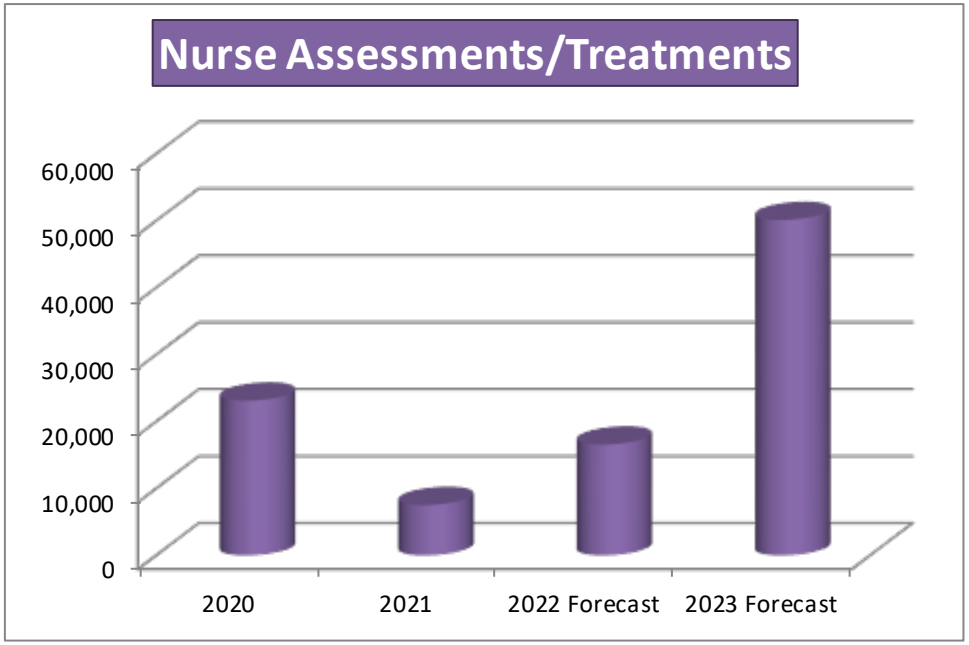
HEALTH DEPARTMENT

LISA GOLDEN
HEALTH DIRECTOR

ORGANIZATIONAL CHART



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	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Nurse Assessments/Treatments	23,100	7,500	16,532	50,100

EXPENSE DETAILS

HEALTH DEPARTMENT 510		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel						
S & W - Perm.		2,644,405	2,432,737	3,205,872	3,941,871	3,940,741
S & W - Temp		51,159	37,036	127,029	126,126	126,126
Stipend - Other		27,271	25,571	38,900	38,000	38,000
Overtime		678	1,145	1,540	1,540	1,540
Longevity		-	-	-	-	-
Outside Funding (Outside Tax Levy)		-	-	(267,871)	(460,979)	(460,979)
	Total	2,723,513	2,496,489	3,105,470	3,646,558	3,645,428
Expenses						
Utilities-Gas/Electricity.		18,538	21,422	27,000	27,000	27,000
Telephone		5,987	4,507	5,550	8,220	8,220
Repair & Maint. Equipment		2,076	1,390	2,405	2,400	2,400
Repair & Maint - Vehicles		17	988	1,388	1,200	1,200
Rental Premises		-	197,083	219,850	237,676	237,676
Professional Services		22,696	35,317	18,500	18,000	18,000
Advertising		150	-	925	925	925
Printing & Binding		524	746	925	925	925
Computer Equip & Software		3,441	12,704	13,033	13,875	13,875
Gas & Motor Oil Supplies		-	-	1,203	1,000	1,000
Dues & Subscriptions		1,408	1,419	1,526	1,500	1,500
Trans. Reimburse. & Seminars		13,031	5,901	12,950	12,950	12,950
CO-OP Team Equipment & Apparel		691	1,455	3,700	2,000	2,000
Equipment - Other		3,238	2,685	6,938	5,000	5,000
Office Furniture & Equip		6,931	26,017	925	925	925
Health Nurse Supplies		6,937	15,778	14,609	14,000	14,000
Office Supplies		577	1,041	1,113	1,100	1,100
Misc - Supplies - Other		307	407	465	500	500
Outreach and Education		2,233	3,056	2,960	2,500	2,500
Custodial Supplies		500	868	925	1,200	1,200
	Total	89,282	332,784	336,890	352,896	352,896
	TOTAL BUDGET	**2,812,794**	**2,829,272**	**3,442,360**	**3,999,454**	**3,998,324**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 4,106,407
ORDINARY EXPENDITURES		$ 352,896
TOTAL FY23 BUDGETED EXPENDITURES (GROSS)		$ 4,459,303

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 3,516,252**
TAX LEVY	3,516,252	
LICENSES AND PERMITS		**$ 145,044**
HEALTH BODY ART LICENSES	7,575	
HEALTH CATERING LICENSES	5,500	
HEALTH DUMPSTER LICENSES	73,000	
HEALTH WAGON LICENSES	400	
MISC LICENSES	17,000	
TOBACCO LICENSES	14,000	
HEALTH BAKERY PERMITS	4,646	
HEALTH BURIAL PERMITS	19,251	
HEALTH MISC	2,273	
HEALTH PUBLIC/SEMI POOLS	1,400	
CHARGES FOR SERVICES		**$ 63,000**
TOBACCO FINES	3,000	
21D VIOLATIONS - HEALTH CODE	55,000	
NIGHT SOIL	5,000	
INTERGOVERNMENTAL REVENUE		**$ 630,007**
UNRESTRICTED AID (UGGA)	169,027	
TOBACCO CONTROL GRANT	67,545	
COSAPP GRANT	150,908	
MASSCALL3 GRANT	61,554	
CONTRACT TRACING INVESTIGATION GRANT	180,973	
MISCELLANEOUS REVENUE		**$ 105,000**
FOOD ESTABLISHMENTS	105,000	
TOTAL FY23 BUDGETED REVENUES		$ 4,459,303

HEALTH AND HUMAN SERVICES
COUNCIL ON AGING

LILLIAN HARTMAN
DIRECTOR

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$647,733
	ORDINARY EXPENSES	$105,644
	TOTAL FY23 BUDGETED EXPENDITURES	**$753,377**

MISSION & SERVICES OVERVIEW

The mission of the Lowell Council on Aging is to promote the well-being and independence of adults age 60 and above. We do this through advocacy and programs, including nutrition, health/fitness, outreach, education, socialization, and transportation. The Lowell COA is committed to honoring the diversity and building on the strengths of seniors.

Lowell Council on Aging programs and services are based at the Lowell Senior Center, located at 276 Broadway St, Lowell MA 02476. The Senior Center is open seven days per week: Monday-Friday, from 7 am - 3 pm and weekends from 7 am - 12 pm (breakfast and lunch only, administration offices closed). Council on Aging staff are able to offer assistance in various languages including: English, Spanish, Portuguese, Khmer, Arabic, and others as needed through the assistance of community partners and phone interpreters.

Meals are prepared daily by a ServSafe certified Chef. Breakfast is available from 7 am – 9 am. A Veteran's breakfast is held on the first Tuesday of each month at 8 am. A full lunch is available at 11 am. The monthly menu is approved by a licensed dietician through AgeSpan (formerly Elder Services of the Merrimack Valley). Transportation to the Senior Center is available by calling the Council on Aging up to a week ahead of the day transportation is needed. In addition to prepared meals, the senior center distributes free groceries and fresh produce through partnerships with AgeSpan and Merrimack Valley Food Bank. We also provide SNAP application and recertification assistance and distribute farmer's market coupons for eligible families.

A variety of exercise and health programs are held weekly including: an exercise equipment fitness room, Tai Chi, Yoga, Strength training Bone Builders Class, Dance Moves, and Aerobics. Many health and well-being services are available such as: blood pressure clinics, podiatry, chronic illness seminars, stress screening, fall prevention seminars and a de-cluttering support group. By the end of FY22, we expect to have bilingual English/Khmer Meditation return, and to begin spending Lowell Cultural Council grant funding on dance and music workshops.

The Lowell Senior Outreach Team improves quality of life and self-sufficiency for Lowell residents, age 60+ who are experiencing distress. We identify older adults in distress through referrals or walk-ins, follow-up with them proactively, and provide a bridge to behavioral health and other supports. With a deep knowledge of local resources, on-site behavioral health clinician at the Lowell Senior Center, and staff fluent

in English, Spanish, Portuguese, Khmer, and Arabic, we are an easy way for older adults to get help. In FY22 our outreach services transformed with new funding from the Greater Lowell Community Foundation and Massachusetts Assocation of Councils on Aging. We began hosting weekly drop-in sessions with a bilingual English/Spanish counselor from Family Services of Merrmack Valley and an MSW intern from Boston University School of Social Work. We also hosted a full-time Senior Outreach Specialist from Community Teamwork and hired four human service coordinators to provide greater accessibility and follow-up. Services include assistance with benefit renewals, SNAP applications, utility cost assistance, Medicare and additional health insurance issues, housing applications & rental assistance, assistive technologies, help finding a therapist, and supporting seniors and their families around dementia-related needs. The Outreach Team continues to participate in the City's Homeless Provider meetings and Lowell Connector, and began regular attendance at the GLHA Behavioral Health Task Force and Lowell Disability Commission.

The Council on Aging publishes a monthly newsletter with upcoming events and information for seniors, and partners with other agencies including AgeSpan, Community Teamwork, Lowell Housing Authority, Coalition for a Better Acre, Greater Lowell Health Alliance, Lowell Community Health Center, and the local Social Security Office to support a strong referral network for senior needs. The Senior Center hosts monthly CHOP dinners for the community at-large to hear about community news and services. Our operations and programs are made possible by dozens of volunteers who are passionate about helping other seniors and the wider community. Our knitting group donates hundreds of handmade items to schools and a handful of volunteers process hundreds of glasses donations for the Lions each month.

The Senior Center offers space to make friends, enjoy hobbies, and build new skills. We host card groups, billiard tables, Wii games, movie days, tv/lounge, quilting, knitting & crochet, Bingo, holiday theme parties, afternoon dances, trips, intergenerational activities, as well as computer classes and public computer access at the Library Branch. Seniors are welcome to suggest new programs and to review our monthly newsletter for information about one-time special events.

FY22 ACCOMPLISHMENTS

- The LCOA received grants totaling $90,000 from the Greater Lowell Community Foundation and Massachusetts Councils on Aging to expand outreach services and offer mental health supports.
- Through the pandemic, the senior center offered the greatest level of access and programming possible under health department guidance and limitations for public safety. Phased re-opening for in-person programs started with knitting in May 2021 and reached full pre-pandemic programming as of September 2021. With the delta and omicron variant surges of COVID-19 increasing seniors' risk, some programs were suspended mid-November to mid-February 2022. As of February 14, 2022 all programs have resumed.
- As of February 28, 2022 we have served 1,952 unduplicated seniors in FY23 for meals, activities, outreach services or rides. We expect by the end of this fiscal year, we will reach 2200 seniors. Many other residents participate without signing in, including those who call or meet with staff for general assistance and those who used the senior center for vaccine and test kit registration.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY21	Improve the safety and appearance of the senior center with updates to flooring, lighting, and fixtures. **Update:** *Walk-in refrigerator, projector, dining chairs, lobby chandelier, and front desk purchased. Friends replaced fitness room floors. Eversource replaced lighting, transformers and part of HVAC units. Upstairs flooring replacement expected April 2022.*	**Complete**
FY21	Participate and build capacity in the services community for seniors including homeless seniors. **Update:** *Through a partnership with Community Teamwork, a Senior Outreach Worker has been available to assist seniors navigating through housing and financial concerns thanks to a Pandemic Community Development Block Grant. We also expanded our outreach team internally.*	**Complete**
FY22	Support the development of an Older Adult Action Group to steer Age Friendly Lowell community assessment and planning with UMass Lowell. **Update:** *UMass Lowell was funded for a 3-year assessment project beginning FY21. Recruitment of The Older Adult Action Group met April to Nov 2021 and restarted Feb 2022.*	**Complete**
FY22	Partner with Disability Commission, AgeSpan (formerly) Elder Services of the Merrimack Valley, Hunger and Homeless Commission, Mill City Grows, Merrimack Valley Food Bank, Lowell Community Health Center, Greater Lowell Health Alliance and others to improve Lowell seniors' experience finding and using support services. **Update:** *Outreach team expanded to support improved access to mental health and other services. SNAP outreach initiative proposed at Jan 2022 board meeting. COA Director is in contact with UMass Lowell faculty to develop student projects around SNAP outreach.*	*Ongoing*
FY22	Create joint programming with cultural organizations to welcome diverse seniors into social, health and fitness opportunities. **Update:** *COA Director had an initial meeting with new CMAA director and will seek opportunities to partner with CMAA and other community organizations ongoing.*	*Ongoing*
FY23	Senior Center condo unit will transfer to city ownership in April, 2023. Facilitate a deed transfer agreement with Law Department, monitor condo association completion of maintenance responsibilities until transfer, and arrange property management contract(s) for post-transfer maintenance & insurance.	***New***

FY23	Lowell Senior Outreach Team received first-time funding in FY22 to offer expanded accessibility, coordinated care, and follow-up for seniors. Complete grant reports and build within-team leadership to ensure this is level of service is sustained with state funding in FY23 and beyond.	***New***

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Number of unduplicated seniors (senior center activities and rides)	1,928	2,107	2,200	2,400
Average weekday daily attendance (unduplicated seniors)	128	94	150	170
Average weekend daily attendance (unduplicated seniors)	30	44	44	50
Number of participants who came 20 days or more during the fiscal year	363	246	303	380
Total meals served (breakfast and lunch including off-site)	10,127	19,583	22,000	24,000
Number of participants in fitness & health programs (unduplicated)	460	108	240	300
Number of info. & advocacy visits (bills, benefits, health insurance)	800	2,804	1,500	1,600
Total number of Seniors that received free tax preparation	350	346	350	350
Total number of annual COA bus trips to various places of interest[53]	1,313	0	1,000	1,200
Total number of grocery shopping trips from senior housing[54]	139	99	88	0
Unduplicated number of low-income seniors receiving monthly brown bag grocery program (and other free food distribution)	233	530	700	700
Total number of Senior Tax Incentive participants with job placement	21	0	30	10

[53] Due to a change in recordkeeping, beginning FY20, "trips" now represents duplicated riders, instead of the number of days a bus was in use.
[54] Due to a change in recordkeeping, beginning FY20, "trips" now represents duplicated riders, instead of the number of days a bus was in use.

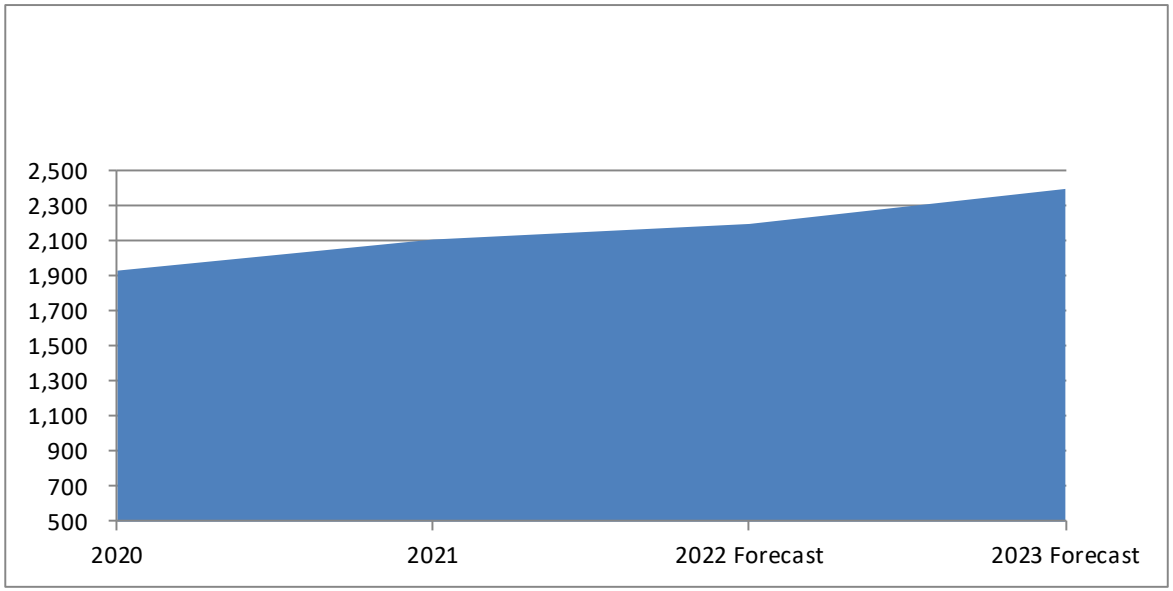
ORGANIZATIONAL CHART

COUNCIL ON AGING

LILLIAN HARTMAN
DIRECTOR



LOWELLSTAT CHART(S)



The Council on Aging (COA) tracks the "unduplicated" seniors who take advantage of all the programs the senior center has to offer. This number has increased with each passing year.

Measurement	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Number of unduplicated seniors (Senior Center activities and rides)	1,928	1,600	2,000	2,400

EXPENSE DETAILS

COUNCIL ON AGING - 541	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel					
S & W Perm.	311,928	353,734	478,863	621,005	646,733
S & W O.T.	-	-	1,000	1,000	1,000
Outside Finding (non-tax levy)	-	-	(118,195)	(239,267)	(255,283)
Total	311,928	353,734	361,668	382,738	392,450
Expenses					
Utility Electricity	46,858	47,579	54,000	52,000	52,000
Utility Heating/Gas	14,884	13,859	15,000	17,000	17,000
Repair & Maint of Vehicles	1,967	3,093	5,550	3,000	3,000
Miscellaneous	-	-	-	13,750	13,750
Senior Lunch Program	10,000	4,243	5,088	2,088	2,088
Gas & Motor Oil	2,413	1,437	2,128	4,678	4,678
Cleaning Supplies	1,999	3,959	3,700	6,700	6,700
Office Supplies	358	975	925	925	925
Senior Recreation Program	2,740	2,715	3,515	3,515	3,515
Reimbursements (for union)	300	200	600	600	600
Center Equipment	828	1,458	1,388	1,388	1,388
Total	82,346	79,519	91,893	105,644	105,644
TOTAL GENERAL FUND BUDGET	**394,274**	**433,252**	**453,560**	**488,382**	**498,094**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 647,733
ORDINARY EXPENDITURES		$ 105,644
	TOTAL FY23 BUDGETED EXPENDITURES (GROSS)	$ 753,377

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 411,391**
TAX LEVY	411,391	
INTERGOVERNMENTAL REVENUE		**$ 338,886**
UNRESTRICTED AID (UGGA)	83,603	
MCOA AND CDBG OUTREACH GRANTS	69,394	
STATE FORMULA - SENIOR CENTER	185,889	
LICENSES AND PERMITS		**$ 3,100**
SUNDAY ENTERTAINMENT	100	
SPECIAL EVENTS PERMITS	3,000	
	TOTAL FY23 BUDGETED REVENUES	$ 753,377

HEALTH AND HUMAN SERVICES
VETERANS' SERVICES

ERIC LAMARCHE
DIRECTOR

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$171,245
	ORDINARY EXPENSES	$632,417
	TOTAL FY23 BUDGETED EXPENDITURES	**$803,662**

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. The department is committed to assisting newly arriving veterans, as well as long term residents. Its goal is to not only provide VA and MGL Chapter 115 benefits, but to nurture collaboration, and regional partnerships, enhance community outreach.

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.

FY22 ACCOMPLISHMENTS

- Member Massachusetts Veterans Services executive board.
- Ad hock board member of the Lowell Veterans Commission.
- Created a veteran/student pen pal program with the Murkland Elementary School students
- Member of the Northeast Veterans Service Officer Association meeting monthly.
- Member of the Lowell Veterans Continuum of Care subcommittee.
- Developed a Hometown Heroes banner program

- Developed a decoration program for all Memorial squares
- Successfully created a monthly Spotlight program. Recognizing veterans and veterans advocates in the COA newsletter
- Participated in weekly virtual veterans' coffee socials
- Participated in weekly update/check in meetings with the department of veterans' services, and Mass. Veterans service officer association training
- Completed both bi-annual recertification's for 150 veterans and widows
- Continued to achieve 100% approval of all veterans' benefits by filing precise and accurate claims to the State Department of Veterans Services.
- Successfully passed the State mandated Veterans Service Officer certification exam. State required bi-annually
- Attended Veterans Service officer winter training in Leominster
- Placed 3500 USA grave flags at Edson cemetery
- Organized the rededication of Vietnam Veteran Scott Keenan veterans square. Corners of Viola and Stevens street
- Repaired and replaced 3'x5' American Flags to be displayed throughout the City
- Public Service announcement with Lowell Telecommunications
- Sent an outreach letter to all home owners within the City of Lowell

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY21	In collaboration with the Bedford Veterans Affairs Peer Support Team, we will expand the Coffee Social program to include the Middlesex County Correctional facility, specifically the Veterans that participate in the HUMV program that is specific for veterans. **Update:** *Due to the COVID-19 pandemic, all interactions with HUMV program were paused. The department looks forward to continuing this collaboration, once COVID-19 restrictions change, and this activity is permissible.*	*Ongoing*
FY21	In collaboration with the Bedford Veterans Affairs Peer Support Team, we will expand the Coffee Social program to include the Middlesex County Correctional facility, specifically the Veterans that participate in the HUMV program that is specific for veterans. **Update:** *This particular collaboration is postponed until we are notified by the Middlesex County Sherriff Department, that this can be safely rejuvenated.*	*Ongoing*
FY22	**Create** a "Pen pal's and Buddies "program, to include Lowell students and Lowell's elderly veterans. **Update:** *This was a successful effort. We will continue with this program on an annual basis.*	**Complete**
FY22	Create a "Hometown Hero" monthly spotlight program. Conducting monthly interviews with Lowell veterans, to possibly include publishing via local newspapers, Veterans Department website, or broadcast on radio. **Update:** *This was a successful effort. We will continue with this program on an annual basis.*	**Complete**
FY23	Expand the Hometown Heroes banner program to include Lowell's first responders, as well as holding a special ceremony on site, recognizing each honoree.	New
FY23	Expand the Memorial square decorating to include a sign/site inspection. Recommending the replacement of faded or damaged Memorial Square Signs.	New

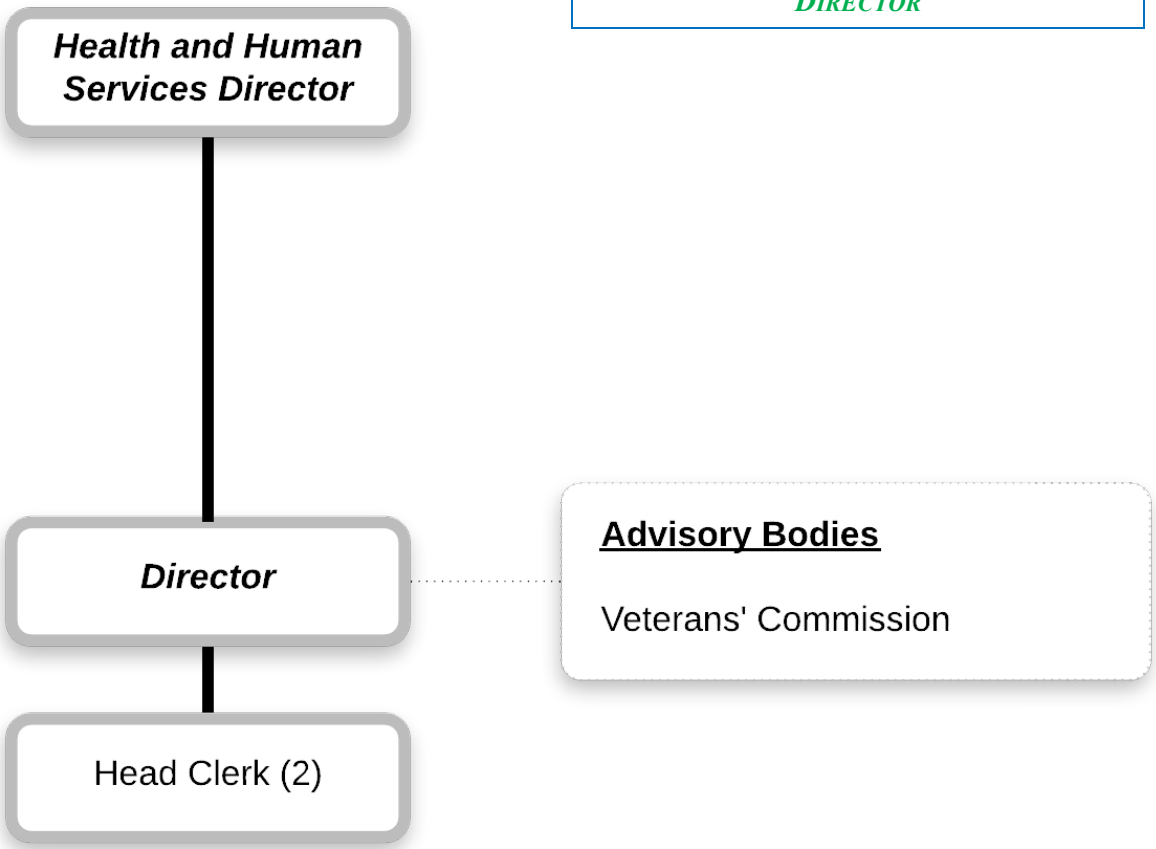
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Average monthly benefits per case	$354	$348	$400	$400
Percentage of eligible reimbursement received by the City for Veterans' benefits	100%	100%	100%	100%
Average monthly benefit	$48,802	$46,000	$50,000	40,000
Approximate number of job searches assisted	200	100	200	100
Approximate number of applications for veteran's compensation claims and widow's pensions filed by Veterans' Services	90	115	100	120
Approximate number of phone calls fielded	3,500	5,500	4,000	5,000
Approximate number of walk-ins serviced	600	10	500	500
Current active caseload	138	132	160	105
Health care applications taken since completion of S.H.I.N.E. program	18	15	20	20
Home visits to Veterans/widows	10	10	50	50
Average number of Veterans/Widows assisted per month	145	130	150	105
Number of burial applications for wartime veterans processed	4	4	10	5
Number of payments made to prevent homelessness through payment of rent to landlords for arrearages	3	10	5	5
Number of veterans that were assisted with the application process to the V.A.S.H. program	4	6	5	5
Veterans' grave flags placed and provided annually for Memorial Day	5,000	5,000	5,200	5,200
Veterans ID’s issued	25	0	25	10
Food packages issued from donations received	75	450	200	50

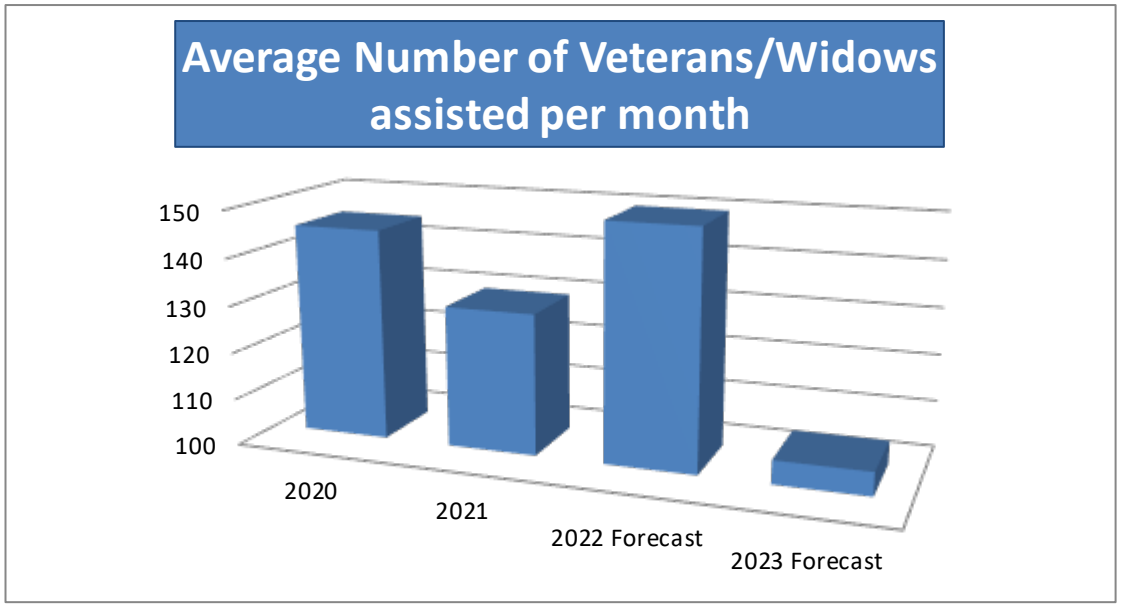
ORGANIZATIONAL CHART

VETERANS' SERVICES

ERIC LAMARCHE
DIRECTOR



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	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Average Number of Veterans/Widows assisted per month	145	130	150	105

EXPENSE DETAILS

VETERANS - 543	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel					
S & W-Perm.	161,980	161,918	162,994	171,245	171,245
Total	161,980	161,918	162,994	171,245	171,245
Expenses					
Leasing Equipment & Services	632	1,896	1,754	1,754	1,754
Celebrations	4,848	4,836	7,400	25,000	25,000
Office Supplies	188	-	1,110	1,110	1,110
Trans. Reimb., & Seminar	417	50	1,526	1,526	1,526
Veterans Services	582,378	484,890	620,627	603,027	603,027
Total	588,463	491,673	632,417	632,417	632,417
TOTAL BUDGET	**750,442**	**653,591**	**795,411**	**803,662**	**803,662**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 171,245
ORDINARY EXPENDITURES		$ 632,417
	TOTAL FY23 BUDGETED EXPENDITURES	$ 803,662

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 193,361**
TAX LEVY	$ 193,361	
INTERGOVERNMENTAL REVENUE		**$ 610,301**
UNRESTRICTED AID (UGGA)	15,671	
VETERANS' BENEFITS	$ 353,714	
VETS/ BLIND EXEMPTION	$ 240,916	
	TOTAL FY23 BUDGETED REVENUES	$ 803,662

HEALTH AND HUMAN SERVICES
RECREATION

PETER FATICANTI
PROGRAM DIRECTOR

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$1,047,760
	ORDINARY EXPENSES	$77,831
	TOTAL FY23 BUDGETED EXPENDITURES	**$1,125,591**

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 offers programs during out-of-school time including nights, weekends, and vacations. This encompasses, but is not limited to; special events, swim lessons, Tae Kwon Do, basketball, floor hockey, volleyball, lifeguard/CPR/ First Aid trainings, dance, tennis, summer day programs, and more. For the adult population, classes in dance, adult fitness, and swim lessons are also offered.

FY22 ACCOMPLISHMENTS

- Served 1,533 Lowell youth and adult participants with out-of-school, night and weekend activities, as well as summer programming at no cost to the public.
- Indirect beneficiary of three (3) substantial grants funded by: 1) the Shannon Grant, 2) Lowell School Department ESSER Grant, and 3.) the 21st Century grant.
- Provided diversity of programs to engage the public and encourage them to be more active. Our efforts were inclusive of: arts and crafts, swimming, Tae Kwon Do, baseball, lifeguard training, ticket giveaways for a variety of activities within the community, and virtual fitness programs including; yoga, barre, and Zumba.
- With the help of various partners like CTI, Lowell School Department, Merrimack Valley Food Bank, and Project Bread, approximately 7,766 meals were served to youth participants during summer programs.
- Provided approximately 30 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% of the aquatics staff were certified or recertified in-house due to the ability to offer these classes at no or reduced cost to participants.
- Summer staff was trained in Autism Awareness and behavior refocusing strategies by University of Massachusetts Lowell.
- Expanded our web presence directing people to the website that now has 4,714 household accounts, containing 10,342 individual members.
- Increased our social media presence on Facebook to over 1,415 followers and individual posts reaching over 15,000 people.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY21	Work towards an increase of the minimum wage for seasonal employees of the Recreation Department. **Update:** *A majority of Recreation programming for FY 2021 was cancelled due to the COVID-19 pandemic. We plan to reinstate programming for FY 2022, and this effort will be renewed as part of our fiscal planning.*	**Complete**
FY21	Continue to expand Special Needs programming with a new partnership with KIDS (Kids in Disability Sports). **Update:** *We have added in a basketball program partnership with KIDS as well as returning to our swimming partnership with them for FY2022.*	**Complete**
FY21	Increase operations at the Waterfront by recruiting and certifying more lifeguards through our high school contacts. **Update:** *The waterfront was closed during FY 2022 due to lack of staff.*	*Ongoing*
FY22	Re open the McPherson Park Pool Facility, which was closed during FY 2021 due to the COVID-19 pandemic. **Update:** *Pools were opened in a limited basis during FY2022.*	**Complete**
FY22	Open Summer camp sites throughout the City, keeping in mind any COVID-19 safety protocols mandated by the State, or other authority. **Update:** *We returned to limited in person summer programming during FY2022 while following State Covid guidelines.*	**Complete**
FY22	Create an online video game competition platform to increase remote distance programming for City youths, who may not still be restricted to their homes due to the COVID-19 pandemic.	**Complete**

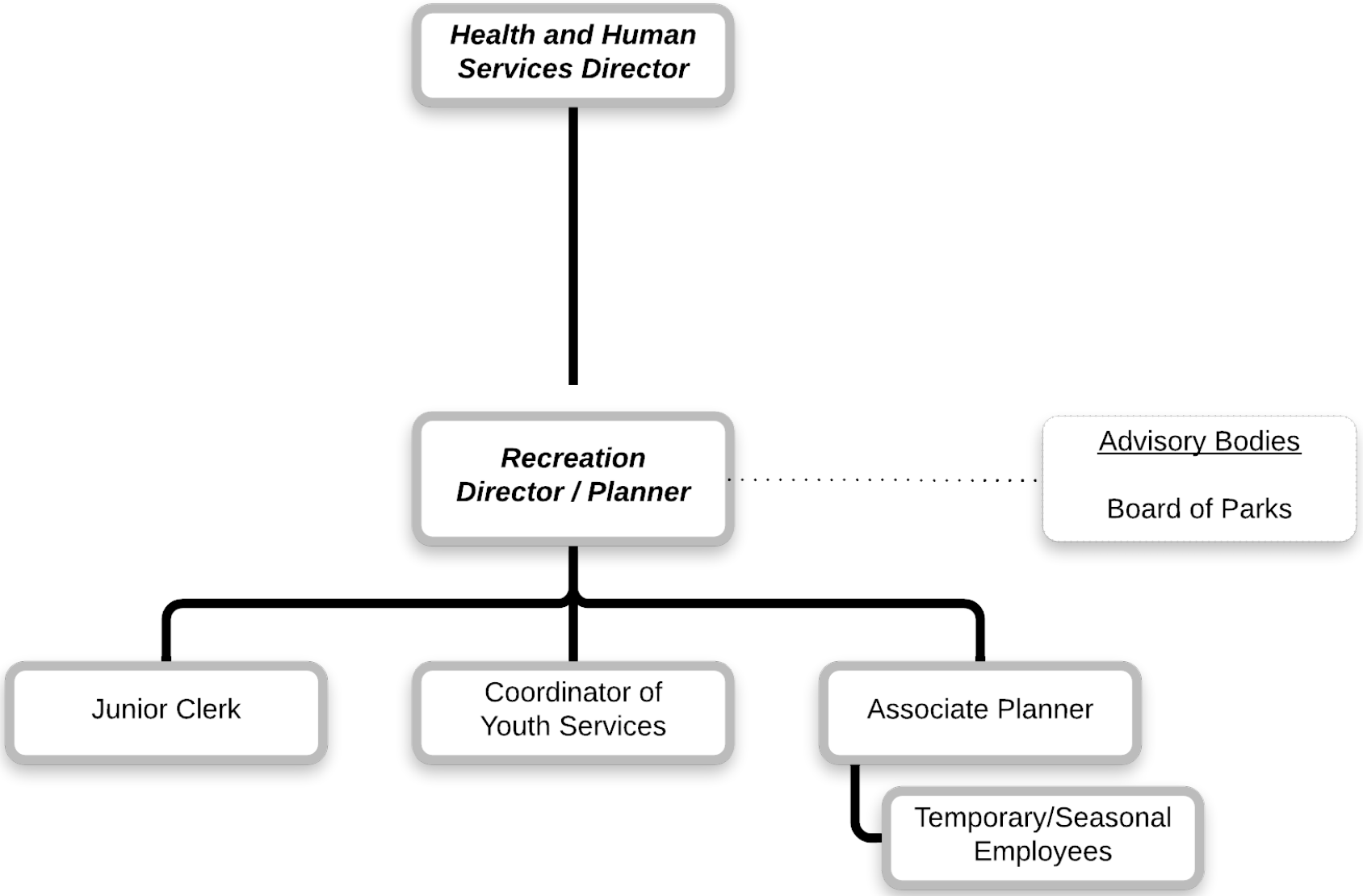
	Update: *We began our online programming in January 2022 with a three month program for City residents of all ages.*	
FY23	Bring back our 3 and 4 year old summer tiny tot program.	New
FY23	Bring back our Summer tennis lessons at Shedd Park.	New

PERFORMANCE METRICS

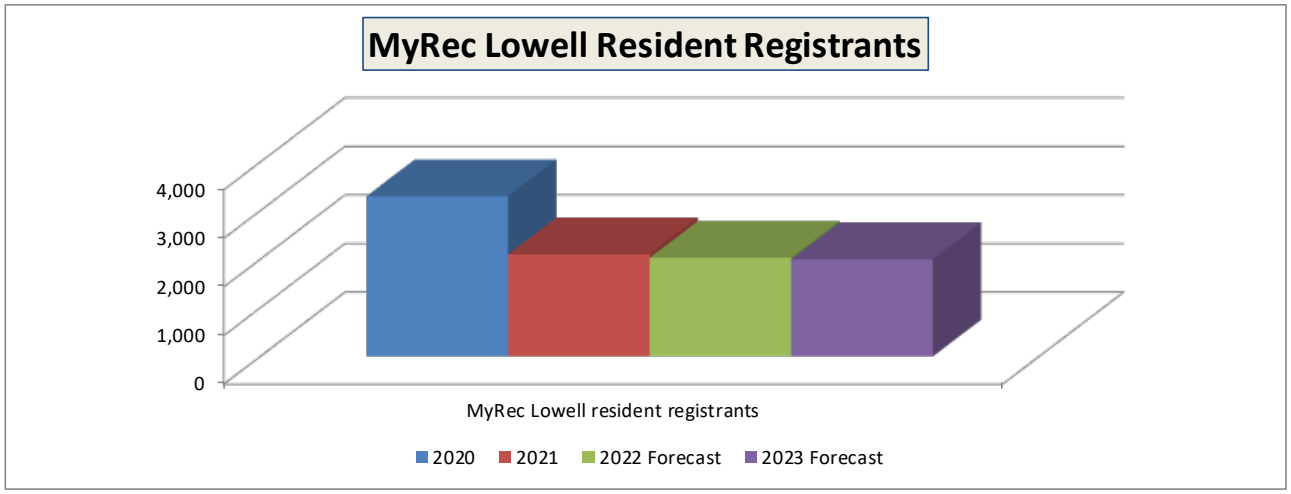
Measurement	Prior Year Actuals FY2020	FY2021	Forecast FY2022	Target FY2023
Unique Permit Holders	118	123	120	125
Number of Recreation Permits issued	9,035	17,204	13,000	15,000
Registered Summer Program Participants	1,243	484	753	850
Breakfast served during summer program	5,129	0	3059	1,200
Lunches served during summer program	6,700	9,264	4707	1,500
MyRec unique registrations	2,000	542	1,300	1,300
MyRec first time registrants	400	542	550	550
MyRec Lowell resident registrants	3,298	2,136	2, 001	2,000
MyRec non-Lowell resident registrants	220	66	125	125
MyRec activities running	250	82	125	125
MyRec facility/area reservations	9,035	17,204	13,000	15,000
MyRec facility/area reservation revenue	$22,293	$47,174	$40,000	$35,000

ORGANIZATIONAL CHART

RECREATION
PETER FATICANTI *PROGRAM DIRECTOR*



LOWELLSTAT CHART(S)



MyRec is the online platform residents (and non-residents) use to apply for the recreation programs offered year round. A figure upwards of 1,000 is viewed as positve and that local residents are engaged in the Recreation Department's offerings.

Measurement	FY2020 Actual	FY2021 Actual	FY2022 Current	FY2023 Target
MyRec Lowell resident registrations	3,298	2,100	2,031	2000

EXPENSE DETAILS

RECREATION - 630		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel	**Account #**					
S & W-Perm.	06304151-511000	207,823	214,683	229,697	241,398	243,482
S & W-Temp.	06304151-512000	442,396	87,375	671,611	934,643	801,278
S & W-Temp.-Summer	06304151-512700	-	-	-	-	-
Overtime	06304151-513000	2,055	960	3,000	3,000	3,000
Outside Funding		-	-	(59,276)	(51,278)	(51,278)
Total		652,274	303,019	845,032	1,127,763	996,482
Expenses	**Account #**					
Winter Recreation Program	06304153-520609	8,318	9,203	8,556	38,556	38,556
Rec. Program	06304153-530036	12,972	11,271	11,331	11,331	11,331
Postage	06304153-536900	-	-	-	-	-
Summer Supplies	06304154-540102	6,511	10,168	9,435	9,435	9,435
Office Supplies	06304154-544400	891	856	833	833	833
Transportation Reimbursements	06304157-570702	4,355	1,490	4,163	4,163	4,163
Physical/ Drug Screen (Summer)	06304157-530103	2,000	5,000	7,500	7,500	7,500
Misc. Charges	06304157-573400	8,156	6,494	6,013	6,013	6,013
Total		43,202	44,482	47,830	77,831	77,831
TOTAL BUDGET		**695,476**	**347,501**	**892,862**	**1,205,594**	**1,074,313**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,047,760
ORDINARY EXPENDITURES		$ 77,831
	TOTAL FY23 BUDGETED EXPENDITURES	$ 1,125,591

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 760,003**
TAX LEVY	760,003	
INTERGOVERNMENTAL REVENUE		**$ 364,588**
SHANNON GRANT	51,278	
UNRESTRICTED AID (UGGA)	313,310	
LICENSES AND PERMITS		**$ 1,000**
MANUFACTURERS ICE CREAM	1,000	
	TOTAL FY23 BUDGETED REVENUES	$ 1,125,591

HEALTH AND HUMAN SERVICES
POLLARD MEMORIAL LIBRARY

DORCAS LEWIS

INTERIM DIRECTOR

PERSONNEL LIST (PAGE 722)	PERSONAL SERVICES	$1,326,157
	ORDINARY EXPENSES	$423,212
	TOTAL FY23 BUDGETED EXPENDITURES	**$1,749,369**

MISSION & SERVICES OVERVIEW

We are a vital hub of learning in the City of Lowell and serve as a connector for our diverse community by providing equitable access to information, technology, and space needed to support life-long learning.

The Library Department operates two physical branches, the Pollard Memorial Library Main Branch and the Senior Center Branch. We also have a virtual branch (www.LowellLibrary.org) accessible on the Internet that allows users to access our catalog and electronic books, music, videos, and databases. 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 is a major part of the library's offerings. We provide computers, Internet access, job searches, consortium networks, e-books, electronic databases, mobile hotspots (Wi-Fi), and virtual programming. In FY22 during the COVID-19 pandemic, the Library was open our normal hours, but our programming was mostly virtual or online. Library staff found new and different ways to offer services in a manner that was safe for the public and the employees. We offered our programs virtually through software-based conference applications like Zoom, YouTube videos, and webinars. We have even added streaming services like Hoopla that allows patrons to access movies, books, eBooks, audio, TV and music under one login.

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, much of which has been offered virtually. We returned to in-person programming in the last quarter of FY2022. Due to the popularity of online programs (especially for adults), area libraries have collaborated to offer more virtual programs so they can share costs and increase the amount of viewers that can access these programs. The library staff serve our special needs population and partner with the many non-profits in our community to bring more variety and relevance to our programming. We also strive to meet the needs of our varied immigrant residents by offering citizenship information.

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.

FY22 ACCOMPLISHMENTS

- We finished the Library's 2022-2026 Strategic Plan. This 6-month long process allowed us to get feedback from residents, non-profits, and City employees to inform the goals of our new plan. Employees and Trustees are members of the various committees which are implementing the goals. We have already created a Collection Development Committee that is working on purchasing/gift/challenge policies. We have created an "Awesome Box" which allows patrons to enter titles that they have read and would like to share with others. We have evaluated our building for accessibility. We are scheduling a tour/open house of the library to better inform our councilors of the services we offer. We are contacting various Lowell organizations about outreach projects. We are working on making our signage and literature accessible to residents in the 4 major languages spoken in Lowell, besides English.
- We secured funding through the City's ARPA grant for a new Bookmobile, staff, equipment, and materials. We created specifications for the vehicle and have gone out to bid for its construction.
- We secured a $50,000 ARPA grant administered by the Massachusetts Board of Library Commissioners offered to Communities Hardest Hit by COVID. This grant will allow us to: update the computers in our Lab; buy laptops, a printer, desks, and canopies that we can use in a "mobile technology lab"; purchase tablets to be used as Translation stations at the library Service desks; purchase Touch screens for patrons who cannot use keyboards; purchase 2 subscriptions to a Baker & Taylor "pop-up library" that we can place in well-used locations in Lowell like the train station and the courthouse that people can access through a Wi-Fi connection; and purchase a navigational software system that uses proprietary technology to help visitors navigate unfamiliar spaces like our library (especially formulated for low-vision patrons and is available in many languages).
- Three staff members attended an online pilot program called Touchpoints. The Mass. Board of Library Commissioners and the Mass. Lib. System have started a new partnership with Brazelton Touchpoints Center, part of Boston Children's Hospital. This pilot program is part of the process of becoming an official Touchpoints training site for Massachusetts libraries. This will allow us to offer the Touchpoints in Libraries training, the aim of which is to support more effective family and caregiver engagement in libraries. It focuses on implementing a set of strength-based practices such as careful observation of children's behavior and parents' strengths to improve library-family-caregiver relationships that promote family wellness.
- Children's staff made visits to the Bailey School Summer enrichment program. The weekly visits consisted of storytelling and activities.
- Children's staff took their programming outdoors in the fall by offering story times, Lego Club, and pumpkin decorating.
- Using the windows of our Children's area, the staff created an "activity walk" by adhering pictures of cartoon animals which encouraged kids to hop, run, and flap their wings. It was fun to watch whole families doing the activities outside of our windows. The staff also presented a "Storywalk™" for the book, Windows by Julia Denos. They displayed the pages of the book in our windows.
- We also offered a virtual program called "Baby Yoga". We have continued to offer it for many months because its popularity exploded. The maximum signup of 100 per session has already been reached. Attendees and their babies are from states all over the U.S. and several countries around the world.
- Continuing our success with online library cards, we again received and processed 450 applications so far in FY22. This number is over and above in-person registrations and during normal library hours. It has a demonstrated value to our patrons.

- The City of Lights Wreath Decorating program is in year 3 and shows no signs of waning attendance. Thirty three people took their kits home and 50 people participated in-person.
- Through another federal grant administered by the MBLC, we added 25 mobile hotspots to our circulating collection. These hotspots allow access to the internet for patrons who are unable to afford regular service or are in areas with poor internet coverage.
- We will launch a "seed library" in March. It will be self-service with instructions. We hope to kick it off with programs by 'Seed to Plate' and 'Mill City Grows'.
- We hosted 4 COVID vaccine clinics in February.
- We have inaugurated the first annual "Elinor Lipman" writing award in collaboration with the PML Foundation and author, Elinor Lipman, herself.
- We are a programming partner for Kerouac @ 100; supporting events surrounding the 100th birthday anniversary of author Jack Kerouac in March, including "Night of 100 poems" at the Library and Dennis McNally / Holly George at MCC.
- Our Friends of the PML gave away over 600 books in January.
- Lowell Reads program had a theme of "Surrounding Joy". It included writing workshops, joyful meditation, Tai Chi and Chi Kung outdoors, and book discussions.
- Our IT Support Specialist started one-on-one Tech Days at the Senior Center Branch, in addition to the sessions she offers at the Main Branch.
- We had our public Comcast modem replaced free of charge resulting in "blazing fast" speed, better performance, and fewer PAC errors.
- We partnered with Valley Collaborative High School to hold virtual monthly activities for high school students with disabilities.
- We facilitated the borrowing of hundreds of books and DVDs from around the state and across the country for our patrons in addition to the regular network transactions.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY20	Acquire funding to purchase a van/bookmobile as a mobile branch of the library for offsite programming and delivery to homebound patrons and nursing homes. **Update:** *Through the City's ARPA grant, we have secured funding to purchase a Bookmobile, staff it, equip it and buy materials. Specifications for the construction of the vehicle have been drawn up and put out to bid.*	**Complete**
FY20	Work with Engineering Dept. to design equipment that will shut off water supply to HVAC system in event of a leak. **Update:** *Due to the COVID-19 pandemic, the project was delayed. The Library will pursue this goal as part of our FY 2023 plans.*	*Ongoing*

FY21	Replace the traditional hand towel holders in the Library's public bathrooms with electric hand dryers for cost-savings on paper products and producing less waste in the environment. **Update:** *Due to the COVID-19 pandemic, this project was delayed, as the Library was closed for most of the year. This goal will be included in our FY 2023 plans.*	*Ongoing*
FY21	Update the Library's HVAC Control System to make it easier to control the building climate and affect cost savings. **Update:** *DPW has received a quote for a solution to the HVAC controls, but we still haven't received the funding for the proposed solution.*	*Ongoing*
FY22	Acquire equipment that will allow the Library to host programming and meetings both in-person and online simultaneously. **Update:** *We have acquired the Owl Meeting System to conduct hybrid meetings, but are continuing to work on the installation of a permanent system for the ground floor meeting room.*	*Ongoing*
FY22	Replace most of the light bulbs in the Library with LEDs to effect a cost saving on electricity. **Update:** *The City electricians have started and will probably finish it in FY22.*	*Ongoing*
FY22	Work on creating a safe patron browsing area in the meeting room. **Update:** *Have decided not to pursue this goal since the entire library is once again open to patrons.*	**Cancelled**
FY22	Create a plan to redesign parts of the library for more meeting and programming space. **Update:** *Have not moved forward on this goal due to the Pandemic. Will pursue in FY23.*	*Ongoing*
FY23	Review and update wayfinding signage language and symbols to make building navigation easier.	New
FY23	Develop a plan for outreach services that includes small-scale options and supports large-scale options (like hybrid programming and a mobile library or branch system).	New

PERFORMANCE METRICS

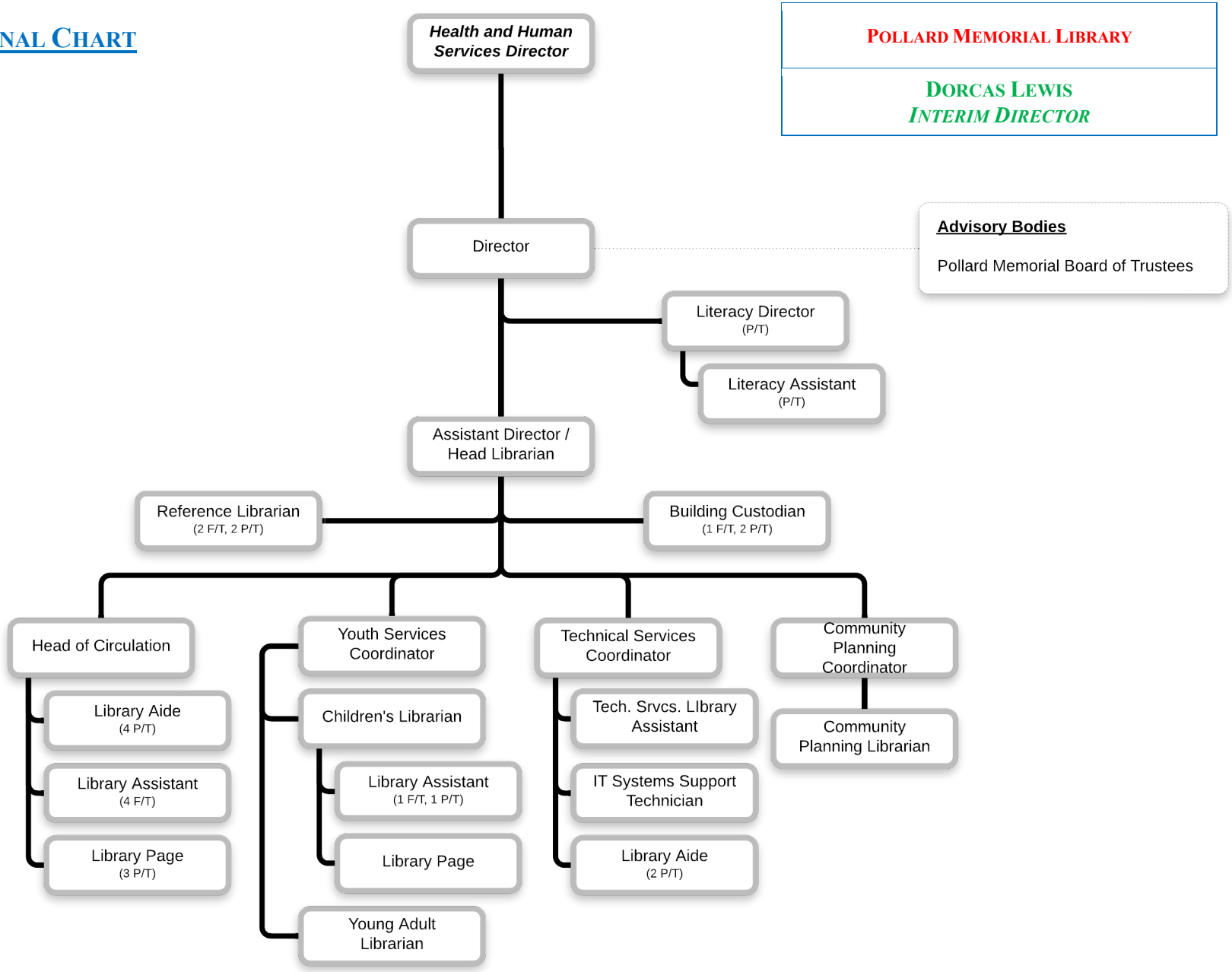
Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Adult Programs	196	232	290	305
Adult Program Participants	1,617	992	1,141	1,200
Children's Programs	102	14	135	150
Children's Program participants	2,141	153	2,400	2,550
Grants (including State Aid to Libraries)	$213,867	$244,961	$1,137,707[55]	$856,000
Young Adult Program	141	68	115	120
Young Adult program participants	1,002	508	620	650
Acquisitions for Collection	5,374	68	115	120
Amount spent on library materials	$143,387	$158,560	$152,500	$180,000
Electronic format holdings	77,696[56]	118,757	108,750	114,200
Circulation	167,655	69,688	91,255	95,820
Registered Borrowers	37,342	19,696[57]	15,446	16,220
Number of Visitors Entering Library Building	111,166	32,377	70,000	105,000

[55] In FY22, in addition to Library State Aid and the Literacy grant, we also received a $50,000 ARPA-MBLC grant, a 6-year ARPA-Lowell Bookmobile grant ($834,215 for FY22), and 25 Hotspots for 1 year through the another ARPA-MBLC grant.

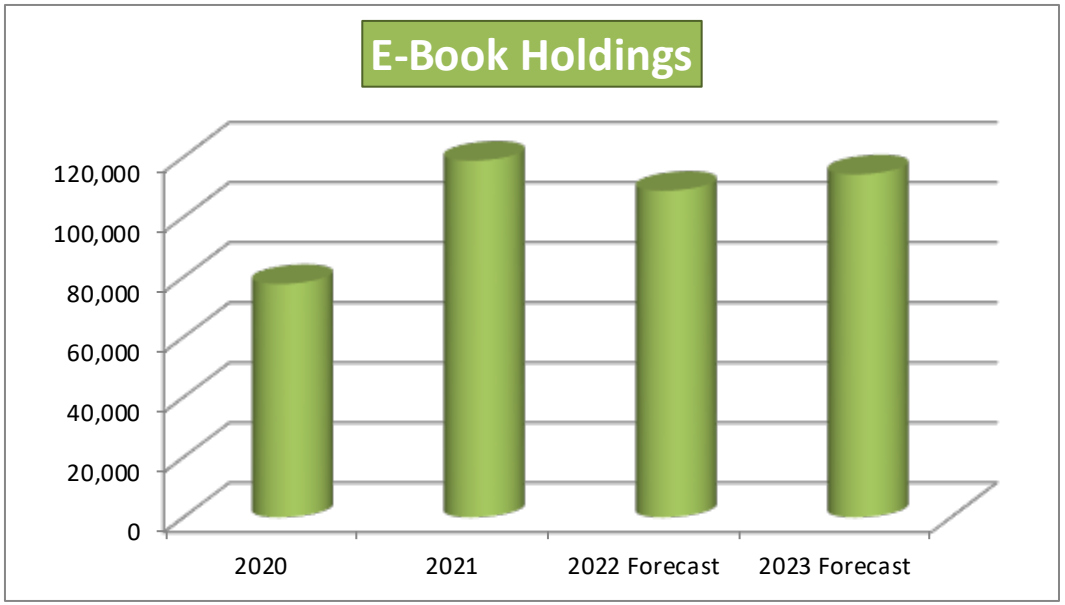
[56] Starting in FY20, this metric will include all e-formats (e-books, e-audiobooks, e-videos, and e-magazines) from our two databases, Overdrive and O'Reilly (technical materials).

[57] Previous years of registered borrowers included all the records in the database, many of which were very old and inactive because patrons still owed us fees for unreturned items. Starting in FY21, our numbers will indicate patrons with active use in the last 3 years and those recently expired within that fiscal year.

ORGANIZATIONAL CHART



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	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Electronic format holdings	77,696	118,757	108,750	114,200

EXPENSE DETAILS

LIBRARY - 610		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel						
S & W-Perm.		957,539	934,224	1,063,197	1,159,267	1,159,549
S & W-PT.		54,838	35,965	69,340	161,458	161,458
S & W - Overtime		153	-	-	-	-
S & W - Shift Differential		3,747	3,743	5,632	5,150	5,150
Outside Funding (non-Tax Levy)		-	-	(134,215)	(114,543)	(114,543)
	Total	1,016,276	973,932	1,003,954	1,211,332	1,211,614
Expenses						
Electricity		69,284	57,406	76,000	76,000	76,000
Repair & Maintenance Equipment		5,208	8,156	7,545	8,000	8,000
Equipment Leasing		19,523	28,668	33,000	35,000	35,000
MV-Library-Consortium		54,598	54,598	54,598	54,598	54,598
Professional Services (security guard)		23,755	20,184	34,000	42,614	42,614
Library - Aud/Micro/Bks/Sup.		143,387	143,538	152,551	180,000	180,000
Office Supplies		18,469	11,700	15,000	24,000	24,000
Custodial Supplies		3,000	1,690	5,000	3,000	3,000
	Total	337,222	325,941	377,694	423,212	423,212
	TOTAL BUDGET	**1,353,499**	**1,299,873**	**1,381,648**	**1,634,544**	**1,634,826**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,326,157
ORDINARY EXPENDITURES		$ 423,212
	TOTAL FY23 BUDGETED EXPENDITURES (GROSS)	$ 1,749,369

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,479,826**
TAX LEVY	1,479,826	
INTERGOVERNMENTAL REVENUE		**$ 264,543**
UNRESTRICTED AID (UGGA)	150,000	
STATE AID - LIRBRARY FUNDING	98,543	
LITERACY GRANT	16,000	
PUBLIC ACCESS REVENUE	-	
MISCELLANEOUS REVENUE		**$ 5,000**
LIBRARY MISCELLANEOUS	5,000	
	TOTAL FY23 BUDGETED REVENUES	$ 1,749,369

(This page intentionally blank)

FIXED COSTS

SUMMARY

(REFERENCED AS "UNCLASSIFIED" IN PRIOR BUDGETS)

Actual FY19	Actual FY20	Actual FY21	Approved FY22	PROGRAM EXPENDITURES	Budget FY23
8,927,893	13,694,217	11,981,545	13,694,218	DEBT SERVICE	12,936,464
1,293,747	1,025,542	798,060	925,000	WORKERS' COMPENSATION	950,000
301,057	197,998	416,223	500,000	UNEMPLOYMENT	500,000
22,682,016	22,846,692	23,243,514	23,750,000	HEALTH INSURANCE	25,854,915
25,934,207	27,239,657	28,713,597	30,084,564	PENSION	31,687,781
2,920,343	3,104,673	3,161,830	3,100,000	MEDICARE TAX	3,100,000
846,835	1,272,886	773,047	775,000	CLAIMS & JUDGEMENTS	825,000
232,388	280,129	342,035	303,300	OTHER INSURANCE	376,050
32,865	33,687	34,529	35,000	NMCOG	35,000
63,171,351	**69,695,481**	**69,464,380**	**73,167,082**		**76,265,210**

FINANCING PLAN	Budget FY23
TAXES	61,463,860
LICENSES AND PERMITS	2,000
CHARGES FOR SERVICES	18,000
INTERGOVERNMENTAL REVENUE	14,283,350
MISCELLANEOUS REVENUE	498,000
	76,265,210

FIXED COSTS
DEBT SERVICE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES		$ 12,936,464
	TOTAL FY23 BUDGETED EXPENDITURES	$ 12,936,464

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 12,420,464**
TAX LEVY	2,171,890	
HOTEL MOTEL TAX	48,574	
MV EXCISE	9,000,000	
MV PENALTY AND INTEREST	750,000	
PILOT	450,000	
CHARGES FOR SERVICES		**$ 18,000**
MV NON-RENEWAl	18,000	
MISCELLANEOUS REVENUE		**$ 498,000**
INTEREST ON INVESTMENTS	325,000	
OTHER MISCELLANEOUS INTEREST	173,000	
	TOTAL FY23 BUDGETED REVENUES	$ 12,936,464

FIXED COSTS

WORKERS COMPENSATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 950,000
	TOTAL FY23 BUDGETED EXPENDITURES	$ 950,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 750,000**
TAX LEVY	750,000	
INTERGOVERNMENTAL REVENUE		**$ 200,000**
UNRESTRICTED AID (UGGA)	200,000	
	TOTAL FY23 BUDGETED REVENUES	$ 950,000

FIXED COSTS

UNEMPLOYMENT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 500,000
	TOTAL FY23 BUDGETED EXPENDITURES	$ 500,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 500,000**
TAX LEVY	500,000	
	TOTAL FY23 BUDGETED REVENUES	$ 500,000

FIXED COSTS
HEALTH INSURANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 25,854,915
	TOTAL FY23 BUDGETED EXPENDITURES	$ 25,854,915

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 17,684,227**
TAX LEVY	17,684,227	
INTERGOVERNMENTAL REVENUE		**$ 8,170,688**
UNRESTRICTED AID (UGGA)	8,170,688	
	TOTAL FY23 BUDGETED REVENUES	$ 25,854,915

FIXED COSTS
RETIREMENT/ PENSION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 31,687,781
	TOTAL FY23 BUDGETED EXPENDITURES	$ 31,687,781

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 26,555,119**
TAX LEVY	26,555,119	
INTERGOVERNMENTAL REVENUE		**$ 5,132,662**
UNRESTRICTED AID (UGGA)	5,132,662	
	TOTAL FY23 BUDGETED REVENUES	$ 31,687,781

FIXED COSTS

MEDICARE TAX

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 3,100,000
	TOTAL FY23 BUDGETED EXPENDITURES	$ 3,100,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 2,320,000**
TAX LEVY	1,125,000	
MEALS TAX	1,195,000	
INTERGOVERNMENTAL REVENUE		**$ 780,000**
MEDICAID REIMBURSEMENT	780,000	
	TOTAL FY23 BUDGETED REVENUES	$ 3,100,000

FIXED COSTS
CLAIMS & JUDGEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 825,000
	TOTAL FY23 BUDGETED EXPENDITURES	$ 825,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 825,000**
TAX LEVY	825,000	
	TOTAL FY23 BUDGETED REVENUES	$ 825,000

FIXED COSTS

OTHER INSURANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 376,050
	TOTAL FY23 BUDGETED EXPENDITURES	$ 376,050

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 374,050**
RE PENALTY & INTEREST	195,203	
RE ESTATE RETUNR FINES	17,206	
LIEN CERTIFICATES	2,378	
PROFORMA TAXES	9,263	
URBAN REDEVELPMENT	150,000	
LICENSES AND PERMITS		**$ 2,000**
TAXI LICENSES	2,000	
	TOTAL FY23 BUDGETED REVENUES	$ 376,050

FIXED COSTS

NORTHERN MIDDLESEX COUNCIL OF GOVERNMENTS (NMCOG)

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 35,000
	TOTAL FY23 BUDGETED EXPENDITURES	$ 35,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 35,000**
RE PENALTY & INTEREST	35,000	
	TOTAL FY23 BUDGETED REVENUES	$ 35,000

CHERRY SHEET

SUMMARY

(REFERENCED AS "UNAPPROPRIATED EXPENSES" IN PRIOR BUDGETS)

SUMMARY

Actual FY19	Actual FY20	Actual FY21	Approved FY22		Budget FY23
71,875	77,923	78,678	83,814	MOSQUITO CONTROL	85,908
26,148	26,911	27,447	28,508	AIR POLLUTION DISTRICTS	29,644
313,660	325,900	325,440	325,440	RMV NON-RENWAL	280,140
1,018,868	1,044,338	1,070,448	1,097,209	REGIONAL TRANSIT (LRTA)	1,097,209
142,838	62,020	57,418	44,866	SPECIAL EDUCATION	13,652
967,168	956,175	933,926	933,926	SCHOOL CHOICE SENDING TUITION	908,781
22,712,612	26,568,526	27,500,644	32,259,522	CHARTER SCHOOL SENDING TUITION	37,089,950
25,253,169	**29,061,793**	**29,994,001**	**34,773,285**		**39,505,284**

FINANCING PLAN	Budget FY23
TAXES	26,768,227
LICENSES AND PERMITS	-
CHARGES FOR SERVICES	7,129,944
INTERGOVERNMENTAL REVENUE	5,607,113
MISCELLANEOUS REVENUE	-
	39,505,284

CHERRY SHEET
FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 39,505,284
	TOTAL FY23 BUDGETED EXPENDITURES	$ 39,505,284

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 26,768,227**
TAX LEVY	26,768,227	
INTERGOVERNMENTAL REVENUE		**$ 5,607,113**
UNRESTRICTED AID (UGGA)	47,000	
COMMUNITY PRESERVATION FUND	13,964	
GENERAL STABILIZATION	3,177,727	
PEG ACCESS SPECIAL REVENUE	1,093,422	
PROPERTY MAINTEANENCE	25,000	
SALARY STABILIZATION	1,000,000	
VACANT FORECLOSED PROPERTIES	250,000	
CHARGES FOR SERVICES		**$ 7,129,944**
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	7,129,944	
	TOTAL FY23 BUDGETED REVENUES	$ 39,505,284

ENTERPRISE FUNDS

SUMMARY

PERSONNEL LIST (PAGE 722)

Actual FY18	Actual FY19	Actual FY20	Approved FY21		Budget FY22
21,564,401	17,665,278	21,337,724	20,387,523	WASTEWATER	21,449,645
6,294,611	6,327,480	6,820,215	8,575,916	PARKING	9,239,402
9,502,510	9,764,644	11,023,997	11,245,515	WATER	10,721,569
9,012,522	9,012,522	9,012,522	9,989,799	INDIRECT COSTS (ALL ENTERPRISE)	13,503,249
46,374,044	**42,769,924**	**48,194,458**	**50,198,754**		**54,913,864**

ENTERPRISE FUNDS

LOWELL REGIONAL WASTEWATER UTILITY ENTERPRISE

MARK YOUNG

EXECUTIVE DIRECTOR

PERSONNEL LIST (PAGE 722)

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 stormwater. 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.

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 Bisulfite 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.

FY22 ACCOMPLISHMENTS

- Maintained ISO 14001 Environmental Management System (EMS) certification for twenty one straight years.
- Completed construction for major infrastructure upgrades to Duck Island, and remote pump stations. These projects totaled $22 million in investment.
- Received *NACWA Silver Award* for excellent performance in Wastewater treatment.
- Development of a 15 year, $95M integrated plan for capital improvements to wastewater transport and treatment systems.
- Further development of a framework for Lowell's new stormwater management program that coordinates the efforts of multiple city departments.
- Management of a robust safety program that features training classes for first aid/CPR, chemical spill response, confined space entry, lock-out/tag-out, and other work hazards. Safety training is now also being offered digitally to better allow access for off shift personnel.
- Wastewater has incorporated digital and GIS tools into daily routines and workflows to better track data, improve record keeping, and communication.
- Development of an infiltration and inflow detection program using conductance survey. This has led to the discovery and removal of collection system inflow sources.
- Implemented a collection system level monitoring program throughout the City.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY19	Form River Coalition with other treatment plants **Update**: *Merrimack River Watershed Collation Formed.*	**Complete**
FY20	Conduct a Wastewater/Water Rate Survey **Update:** *A forecast/sustainability study of rates as they relate to future improvements is underway.*	*Ongoing*
FY20	Begin integration of Wastewater and Water Utilities **Update:** *Pending*	*Ongoing*
FY21	Transition to a paperless data collection system **Update:** *In progress. Implementing Doform electronic check list and GIS tools on iPads.*	*Ongoing*
FY21	Eliminate all sources of odor complaints **Update**: *Plant upgrade project construction complete.*	**Complete**
FY21	Receive the NACWA Gold Award for zero violations **Update:** *Received NACWA Silver Award for 2021.*	**Complete**
FY22	Start next phase of upgrades at Duck Island **Update:** *Phase 3 Duck Island Treatment Facility plant upgrades are under design.*	*Ongoing*
FY22	Finalize individual MS4 Stormwater permit with EPA **Update:** *Department continues negotiation with the EPA.*	*Ongoing*
FY22	Develop Stormwater Management policies for municipal properties **Update:** *In progress. Policy is under development.*	*Ongoing*
FY22	Establish the next phase of CSO, sewer line and drain line improvements **Update:** *Under development as part of the Integrated plan.*	*Ongoing*
FY23	Implement modern CMMS work order and asset management software.	New

FY23	Receive the NACWA Gold Award for zero violations.	New
FY23	Meet the terms of the newly established Sewage Notification Regulation.	New
FY23	Upgrade of GIS system to Enterprise ArcGIS to allow in field editing of assets.	New

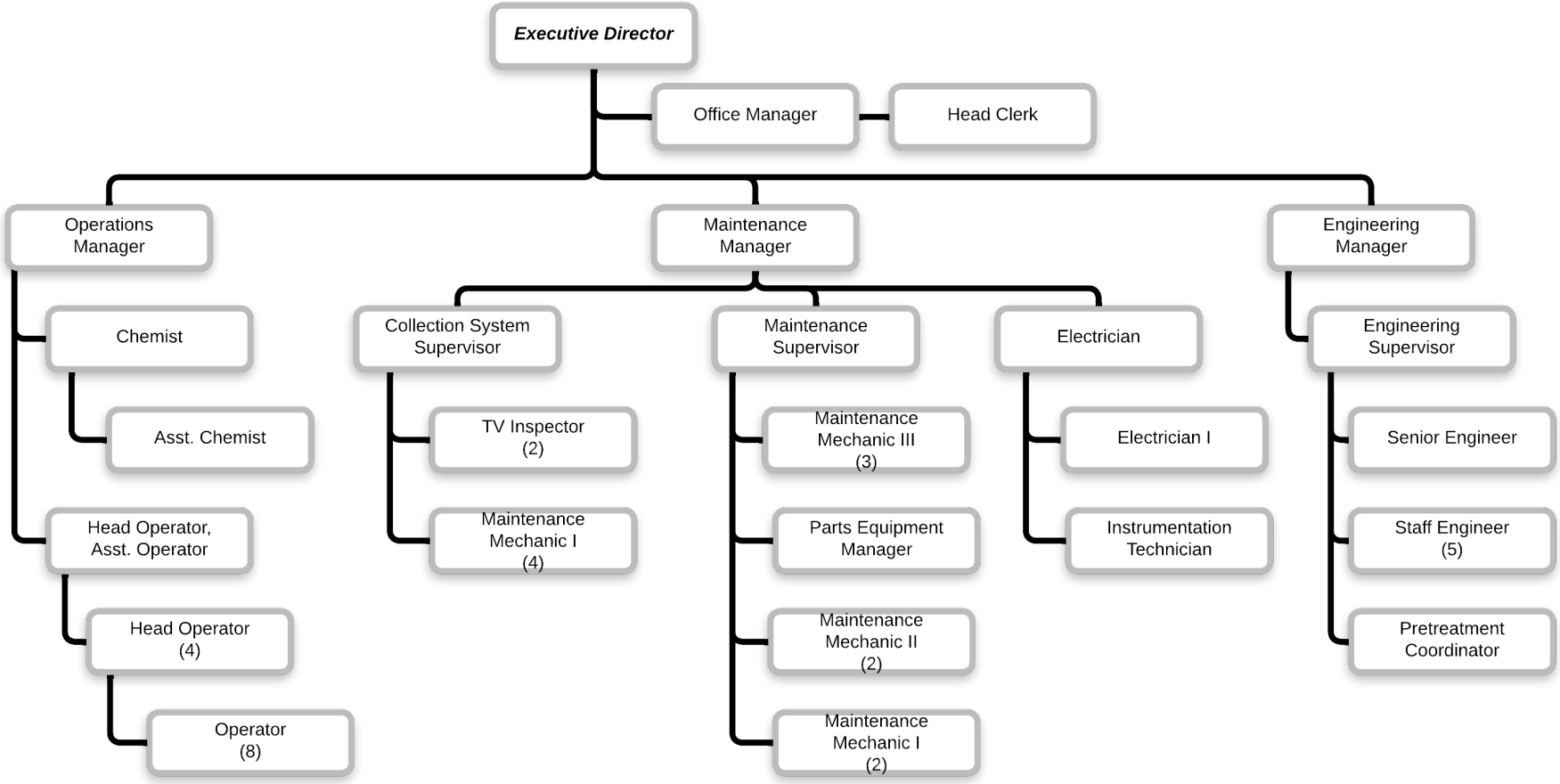
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Number of odor complaints	1	9	0	0
Total CSO Diversion Volume in Million Gallons	151	246	450	330
Number of catch basin, sewer backup, and street flooding requests resolved	310	448	500	500
Number of catch basins repaired and replaced	38	85	60	75
Number of Manholes repaired and replaced	5	24	15	20
Number of catch basins cleaned by LRWWU staff	183	297	350	400
Number of catch basins cleaned by Contractor	216	500	500	800
Number of collection system calls responded to	280	436	400	400
Total length of sewer/drain lines inspected in feet	58,198	78,867	80,000	80,000
Total length of sewer/drain line rodded/cleaned in feet	2,287	7,522	6,500	7,000
Total length of sewer/drain pipe lined in feet	4,830	1,361	8,500	8,500
Total length of new sewer pipe laid in feet	152	289	200	250
Total length of drain lines replaced in feet	482	355	200	250
Total Number of work orders completed	753	1,245	1,400	1,400
Total amount of grit and screenings collected in tons	406	701	870	650
Total amount of street sweeping debris collected in tons	695	505	500	600
Total amount of Citizen used oil recycled in gallons	167	468	300	400
Total length of fluorescent bulbs recycled in linear feet	1,092	5,296	4,500	4,500
Total amount of medical sharps collected in pounds	166	625	400	400
Total amount of material recycled in pounds (Wood, Metal, Rechargeable Batteries, Bio solids to Hawk Ridge Compost, Comingle, Cardboard, and Paper)	26,541,544	26,128,923	28,000,000	25,000,000
Number of Lost-Time Accidents	0	0	3	0
Number of industries inspected	27	44	42	35
Number of external spill responses	0	1	0	1
Total Electricity usage at LRWWU in Kw	6,580,255	9,844,793	9,500,000	9,500,000
Total Gas usage at LRWWU in ccf	26,396	35,130	40,000	37,5000
Amount of Industrial Hauled Waste Revenue in dollars	$1,291,892	$2,045,927	$2,250,000	$2,500,000
Amount of Inter-municipal Sewer Charges in dollars	$2,351,622	$3,780,000	$3,800,000	$3,800,000

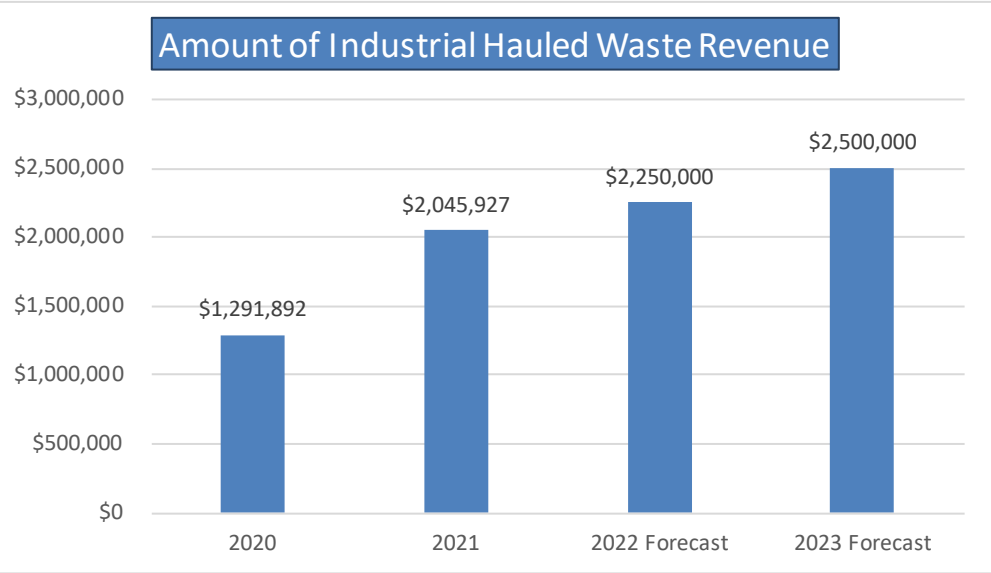
ORGANIZATIONAL CHART

REGIONAL WASTEWATER UTILITY

MARK YOUNG
EXECUTIVE DIRECTOR



LOWELLSTAT CHART(S)



For disposal of Industrial Waste, the City charges a separate fee. The decrease in FY2020 is attributable to the closure of businesses due to COVID 19.

Measurement	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Amount of Industrial Hauled Waste Revenue	$ 1,291,892	$ 2,045,927	$ 2,250,000	$2,500,000

EXPENSE SUMMARY & FINANCING PLAN

WASTEWATER	FY20 Actual	FY21 Manager	FY22 Manager	FY23 Requested	FY23 Manager
Personnel					
Salaries & Wages - Perm	2,732,905	2,745,961	3,044,418	3,335,814	3,336,432
Salaries & Wages - Temp	22,688	14,478	50,000	50,000	35,000
Overtime	201,640	166,294	125,000	129,688	125,000
Overtime - Special Projects	7,368	1,924	7,500	7,500	7,500
Holiday	24,408	27,849	32,000	32,000	32,000
Shift Differential	40,334	37,917	45,000	45,000	45,000
License Incentive	9,250	13,450	15,000	15,000	15,000
Longevity	1,142	1,142	1,150	1,150	1,150
Sick Leave Incentive	44,523	32,762	70,000	70,000	50,000
Total	3,084,258	3,041,778	3,390,068	3,686,151	3,647,082
Expenses					
Energy - Heating/Gas	2,035,030	1,576,440	1,711,000	1,744,000	1,744,000
Repair & Maint Bldgs & Grounds	567,817	498,136	700,000	700,000	700,000
Sludge Removal	2,765,148	3,972,059	4,000,000	4,900,000	4,700,000
Police - Special Detail	82,754	45,315	44,516	80,000	80,000
Rental of Equipment	6,874	7,026	7,420	7,420	7,420
Uniform Rental	16,909	12,977	14,841	14,841	14,841
Professional Services	286,873	257,683	329,359	329,359	329,359
Settlements	5,000	-	4,278	4,278	4,278
CMMS	3,768	3,295	8,903	8,903	8,903
Training Safety	32,703	19,112	34,919	34,919	34,919
Postage	323	730	1,309	1,309	1,309
Gas & Motor Oil Supplies	24,803	32,410	30,340	30,947	30,947
Chemical Supplies	1,102,131	994,929	1,000,000	1,200,000	1,100,000
Laboratory Supplies	30,206	21,139	38,000	38,000	38,000
Office Supplies	5,286	2,233	3,954	3,954	3,954
Misc. Supplies - Other	3,850	-	925	925	925
In- State Seminars	-	-	-	-	-
Out of State Travel	-	-	-	-	-
Misc Charges	17,811	6,248	13,875	13,875	13,875
Vehicle Capital Plan	-	-	45,000	100,000	90,000
Office Furn. & Equipment	11,881	3,680	10,929	10,929	10,929
Environmental Monitoring	48,956	52,570	54,176	54,176	54,176
Elevator Repairs	-	-	-	-	-
ISO 14001	-	-	-	-	-
Insurance	-	-	60,000	70,000	70,000
TOTAL OPERATIONS & MAINTENANCE	7,048,123	7,505,982	8,113,745	9,347,835	9,037,835

WASTEWATER Expenses	FY20 Actual	FY21 Manager	FY22 Manager	FY23 Requested	FY23 Manager
WWTP COLLECTION DIVISION					
Contract Street Sweeping/CB Cleaning	22,730	74,467	125,000	300,000	300,000
Remote Diversions	20,211	18,129	19,819	19,819	19,819
GIS Computer Systems	11,702	10,350	13,213	13,213	13,213
Improve Sewers & Drains	608,967	635,314	900,000	900,000	900,000
CIPP - Pipe Lining	346,106	223,378	350,000	350,000	350,000
Heavy Cleaning - Sewer Lines	-	-	18,500	18,500	18,500
SUBTOTAL COLLECTION DIVISION	1,009,715	961,638	1,426,531	1,601,532	1,601,532
TOTAL BUDGET	11,142,097	11,509,397	12,930,344	14,635,518	14,286,449

WASTEWATER ENTERPRISE SUMMARY

	FY20 Actual	FY21 Actual	FY22 Final Estimate	FY23 Preliminary Estimate	FY23 Manager
Revenues	24,515,352	24,803,365	26,807,647	26,431,000	26,431,000
	FY20 Actual	**FY21 Actual**	**FY 22 Approved**	**FY23 Preliminary Estimate**	**FY23 Manager**
Personal Services	3,084,258	3,041,778	3,390,068	3,686,151	3,647,082
Ordinary Expenses	8,057,839	8,487,620	9,540,277	10,949,367	10,639,367
Debt Service	7,026,054	8,377,828	8,519,301	8,674,730	8,674,730
Indirect Costs	5,023,683	5,023,201	7,211,038	6,124,902	6,124,902
Transfers/Adjustments					
Total Expenditures	23,191,834	24,930,426	28,660,683	29,435,150	29,086,080
Surplus/(Deficit)	**1,323,518**	**(127,062)**	**(1,853,037)**	**(3,004,150)**	**(2,655,080)**
Beginning Fund Balance	5,795,176	7,118,693	6,991,632	5,138,595	5,138,595
Estimated Operations			(1,853,037)	(3,004,150)	(2,655,080)
Projected Ending Fund Balance	5,795,176	7,118,693	5,138,595	2,134,445	2,483,515
Actual Operations	1,323,518	(127,062)			
Projected Ending Fund Balance (must be >0)	**7,118,693**	**6,991,632**	**5,138,595**	**2,134,445**	**2,483,515**

TBD

ENTERPRISE FUNDS
PARKING GARAGE ENTERPRISE

TERRY RYAN
PARKING DIRECTOR

PERSONNEL LIST (PAGE 722)

MISSION & SERVICES OVERVIEW

To provide an effective, efficient parking infrastructure and transportation mobility solutions that get 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 City of Lowell Parking Department works to provide and maintain accessible, convenient, and appealing on and off-street public parking for residents and visitors of Lowell. The Lowell Parking Department supports the parking needs of local businesses and institutions with 1,706 metered on-street parking spaces, 6,177 parking spaces within six 24/7 accessible garages, and 753 surface level parking spaces on municipal owned lots. The personnel of the Lowell Parking Department monitor residential parking programs and the Enforcement Team ensures parking compliance by applying fair and consistent enforcement.

FY22 ACCOMPLISHMENTS

- Design Study completed for Ayotte and Downes Garage proposed renovation.
- Utilized MA EVIP Grant to install a total of 20 EV charging ports inside the HCID Garage.
- Signed 3 year contract with LAZ parking for full garage operations at all six garages and Davidson lot.
- Closed out successful Restaurant Relief parking program, Sept 2021 (relaunched with DPD in Feb 2022)
- Filled two long time vacant enforcement officer positions
- Replaced wooden parking barriers at Gershom St Lot

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY19	Create or adopt a system for on-line permit renewal of our residential parking programs. **Update**: *Review as part of parking study.*	*Ongoing*
FY20	Research and plan conversion of our on-street parking system from "pay-by-space" to "pay-by-plate" to increase parking compliance, reduce operational costs and implement innovative new technologies. **Update:** *New parking kiosks/apps will work utilizing pay by plate.*	*Ongoing*
FY20	Create additional revenue stream and add more dynamic and flexibility to our on-street parking system by adding new parking areas and implanting new monthly on-street permits. **Update:** *New parking equipment will allow for dynamic pricing in streets and garages..*	*Ongoing*
FY20	Transition Enforcement Team to new and upgraded enforcement technology and implement LPR (License Plate Recognition) enforcement tools and strategy. **Update:** *Enforcement currently uses Android handheld devices, LPR technology is proving to be problematic in New England weather. Discussing options with parking consultants and vendors.*	***On Hold***
FY20	Significantly expand our EV-Charging Station network to improve access and quality of live for residents. **Update:** *Twenty ports added to HCID garage, Gorham lot on hold for Supply chain delays. Eight additional ports will be added to each Ayotte and Downes as part of renovation..*	*Ongoing*
FY20	Develop and implement preventative maintenance plan for all Parking Facilities **Update:** *New LAZ Maintenance Director hired (Jan 22) to assess and implement maintenance procedures.*	*Ongoing*
FY21	Open new HCID Garage under budget and that beats schedule. Integrate all equipment. **Update:** *Garage opened on-time, on budget, PARCS equipment in use, cameras installed, light control system integration on-going.*	**Complete**
FY21	Obtain needed obsolete parts and equipment needed to repair kiosks, driving 90% functionality. Work with Amano McGann to obtain parts, training and support.	**Complete**

	Update: *Parts obtained from vendor with sufficient level of onsite parts available and maintained.*	
FY21	Streamline parking permits utilizing Passport system. **Update:**	***On Hold***
FY21	Increase overall revenues, by maximizing collections in all areas of parking. Develop off time, primetime and specialty parking rates. **Update:** Covid impacted, new LAZ contract will facilitate off shift garage collections.	*Ongoing*
FY21	Work with LPD to reduce improper use of handicap placards throughout City. **Update:** *COVID Hold*	***On Hold***
FY21	Evaluate new LPR parking systems to replace Metric Kiosks. **Update:** *LPR will not be considered as a technology on the street or as garage parking equipment due to design requirements.*	**Complete**
FY21	Solicit proposals for and fill open space at Early Garage. (Former Garcia Brogans). **Update:** *Space has been awarded to "Hotspots".*	**Complete**
FY22	Solicit proposals for retail space at HCID Garage **Update:** *Exploring opportunities as development of HCID continues.*	*Ongoing*
FY22	Building design review and begin renovation of John St and Ayotte garages. **Update:** *Renovations are expected to begin during July of 2022.*	*Ongoing*
FY22	Implement accepted recommendations of Parking Study **Update:** *Currently on hold while under study in the City Council Traffic Subcommittee.*	***Hold***
FY23	Work to purchase and install appropriate number of parking kiosks.	New
FY23	Replace 3 enforcement cars with new electric/hybrid vehicles.	New
FY23	Work within existing budget to make improvements to parking office interior.	New

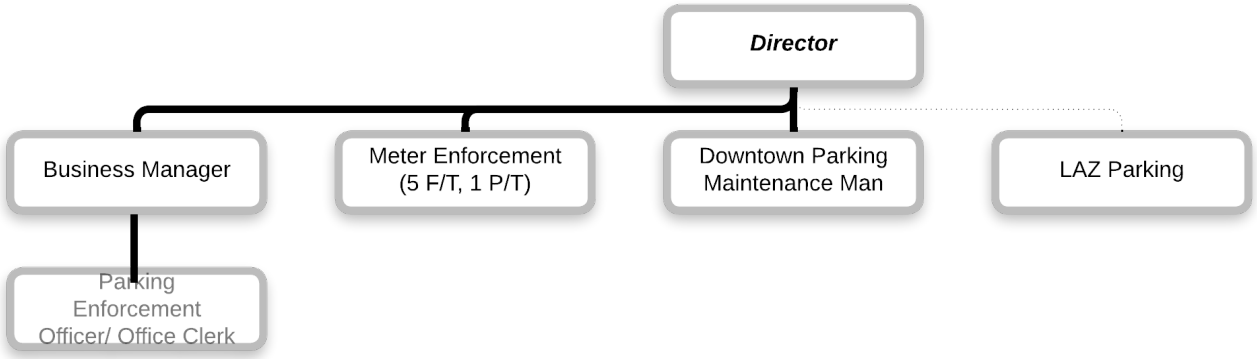
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Total number of parking kiosk transactions	433,551	270,272	320,000	500,000
Total number of meter payments made with the smartphone app	106,000	91,239	123,000	150,000
Total number of citations issued	24,237	16,832	25,000	30,000
Percentage of violations dismissed due to appeal/error	1.65%	1.5%	1.2%	1.2%
Parking Energy Costs	266,000	261,674	344,000	375,000

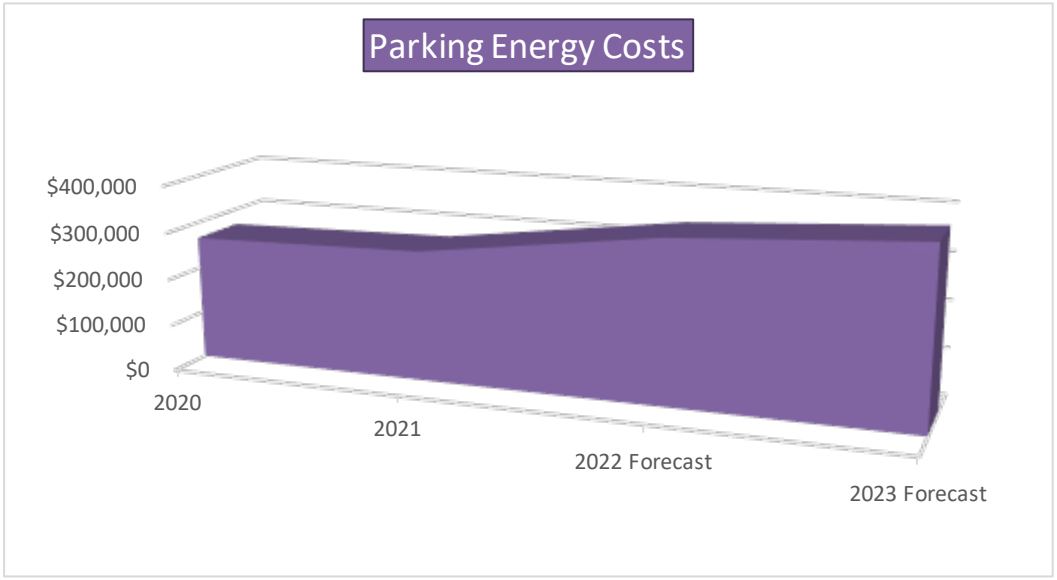
ORGANIZATIONAL CHART

PARKING

TERRY RYAN
PARKING DIRECTOR



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 signicant savings, which is expected toincrease in the years to come.

Measurement	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Parking Energy Costs	$266,000	$276,000	$344,000	$375,000

EXPENSE SUMMARY & FINANCING PLAN

PARKING	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel					
Salaries & Wages - Perm	363,496	325,404	399,926	471,923	471,923
Overtime	8,936	-	20,000	20,000	20,000
Total	372,432	325,404	419,926	491,923	491,923
Expenses					
Utility Electricity	249,434	261,675	344,000	375,000	375,000
Telecommunications	36,924	37,933	46,250	54,410	54,410
Repair & Maintenance Equipment	66,270	77,532	83,250	98,720	98,720
Repair & Maintenance - Building	137,212	199,384	178,851	196,736	196,736
Elevators	45,520	12,300	46,250	50,000	50,000
Paint/Meter Division (50% to Parking)	29,881	27,679	27,750	27,750	27,750
Uniform Rental	1,079	1,213	4,163	4,163	4,163
Independent Audit	1,713	1,634	1,850	1,850	1,850
Professional Service	1,240,660	1,346,758	1,436,620	1,936,620	1,936,620
Roadway Line Striping & Marking	-	-	-	1,200,000	-
Management - Fee & Incentive	-	-	-	-	-
Kisok Maintenance and Collection Service	36,034	6,403	32,375	32,375	32,375
Security	770,055	815,483	1,022,203	1,022,203	1,022,203
Surface Lot Repair & Maintenance	8,387	11,775	11,100	11,100	11,100
Online Payment Convenience Fee	73,000	70,362	111,000	111,000	111,000
Other Services	3,804	551	3,700	3,700	3,700
Printing & Binding	10,135	2,543	11,563	11,563	11,563
Ins. Premiums - Bonds	-	-	-	-	-
Credit Card Charges	221,026	107,077	208,125	208,125	208,125
Miscellaneous Charges	1,546	1,310	2,775	2,775	2,775
Disability Commission	-	-	-	-	-
Custodial - Supplies	1,925	2,021	2,775	2,775	2,775
Office Supplies	5,013	3,342	4,810	4,810	4,810
Interfund Transfer - Disability Commission Revolving	20,000	-	20,000	20,000	20,000
Improv-signalization	21,687	3,350	-	-	-
Insurance	-	25,242	55,000	64,000	64,000
Total	2,981,305	3,015,568	3,654,409	5,439,675	4,239,675
TOTAL BUDGET	**3,353,738**	**3,340,973**	**4,074,335**	**5,931,598**	**4,731,598**

PARKING GARAGE ENTERPRISE SUMMARY

	FY20 Actual	FY21 Actual	FY22 Final Estimate	FY23 Prelim. Estimate	FY23 Manager
Garage Revenue	5,792,986	4,112,604	5,595,000	5,595,000	5,595,000
Meter Revenue	1,224,560	606,499	1,300,500	1,300,500	1,300,500
Other Revenue	135,304	118,675	135,174	135,174	135,174
Ticket Revenue	1,133,184	655,983	1,037,500	1,037,500	1,037,500
One-Time Revenue (ARPA)	-	-	3,000,000	-	-
Total Revenue	**8,286,034**	**5,493,760**	**11,068,174**	**8,068,174**	**8,068,174**

	FY20 Actual	FY21 Actual	FY22 Approved Budget	FY23 Request	FY23 Manager
Personal Services	372,432	325,404	414,656	491,923	491,923
Ordinary Expenses	2,981,305	3,015,668	3,682,375	5,439,675	4,239,675
Debt Service	3,276,210	4,895,234	5,165,067	5,070,192	5,070,192
Indirect Costs	1,040,009	1,118,221	1,469,583	1,197,352	1,197,352
Transfers/Adjustments					
Total Expenditures	7,669,957	9,354,527	10,731,681	12,199,142	10,999,142
Surplus/(Deficit)	**616,077**	**(3,860,767)**	**336,493**	**(4,130,968)**	**(2,930,968)**
Beginning Fund Balance	6,575,120	7,191,197	3,330,429	3,666,923	3,666,923
Estimated Operations			336,493	(4,130,968)	(2,930,968)
Projected Ending Fund Balance	6,575,120	7,191,197	3,666,923	**(464,045)**	735,955
Actual Operations	616,077	(3,860,767)			
Projected Ending Fund Balance (must be >0)	7,191,197	3,330,429	3,666,923	**(464,045)**	735,955

TBD

ENTERPRISE FUNDS
LOWELL REGIONAL WATER UTILITY ENTERPRISE

MARK YOUNG
EXECUTIVE DIRECTOR

PERSONNEL LIST (PAGE 722)

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.

FY22 ACCOMPLISHMENTS

- Won Fluoride Award for eleventh consecutive year presented by the Mass Department of Public Health: By maintaining fluoride levels within strict parameters set by MassDEP Guidelines
- Utility had over 100% efficiency raw water to finish water ratio, due to recycling of backwash water
- All State and Federal required reports were completed and submitted ahead of schedule
- Fire Hydrant: Installed or repaired 60 fire hydrants throughout the City
- Responded to over 4400 service calls
- Continued collaborative meetings for City departments regarding City infrastructure
- Backflow Cross Connection Program implemented

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY20	Conduct a Water/Wastewater rate survey **Update:** *A forecast/sustainability study of rates as they relate to future improvements is underway.*	*Ongoing*
FY20	Upgrade to latest technology for the meter reader and billing **Update:** *UBCIS conversion in progress; completed July 2021*	**Complete**
FY20	Begin integration of Water and Wastewater Utilities **Update:** *Pending*	*Ongoing*
FY20	Conduct a large meter and backflow device survey **Update:** Starting in Spring 2021	*Ongoing*
FY21	Expand gate turn into Centerville area **Update:** Continuing to other City neighborhoods	**Complete**
FY21	Install 24" redundant water main on Pawtucket Boulevard **Update:** *Will install Spring 2022*	*Ongoing*
FY21	Flush Water Mains in South Lowell and Highlands **Update:** *Belvidere and Downtown areas are scheduled for FY23*	**Complete**
FY21	Remove sludge residual from Lagoon number three **Update:** *Lagoon number three sludge removed, cleaned and returned to service*	**Complete**
FY22	Remove sludge residual from Lagoon number two **Update:** *Lagoon number two sludge removed, cleaned and returned to service*	**Complete**
FY22	Continuing Flushing of Water Mains in various areas throughout the City **Update:** *Completed Highlands, South Lowell and Back Central*	**Complete**
FY22	Complete USBCIS conversion of billing software **Update:** *Conversion took place on July 2021; New bills issued August*	**Complete**

FY22	Complete large meter and back flow survey **Update:** *In process to be completed by November 2023*	*Ongoing*
FY22	Conduct a needs assessment survey of water utility process and functions **Update:** Kickoff meeting occurred November 2021; project execution in progress	*Ongoing*
FY22	Conduct survey and study for lagoon expansion needs **Update:** Survey completed; design in progress	*Ongoing*
FY23	Expand gate turn into Belvidere and Downtown areas	New
FY23	Conduct Flushing Program in Pawtucketville and Downtown areas	New
FY23	Replace Water Mains on Boston Road, Brookside Street, and Rogers Street	New
FY23	Replace number three GAC Filter	New
FY23	Lagoon Residual Cleaning	New

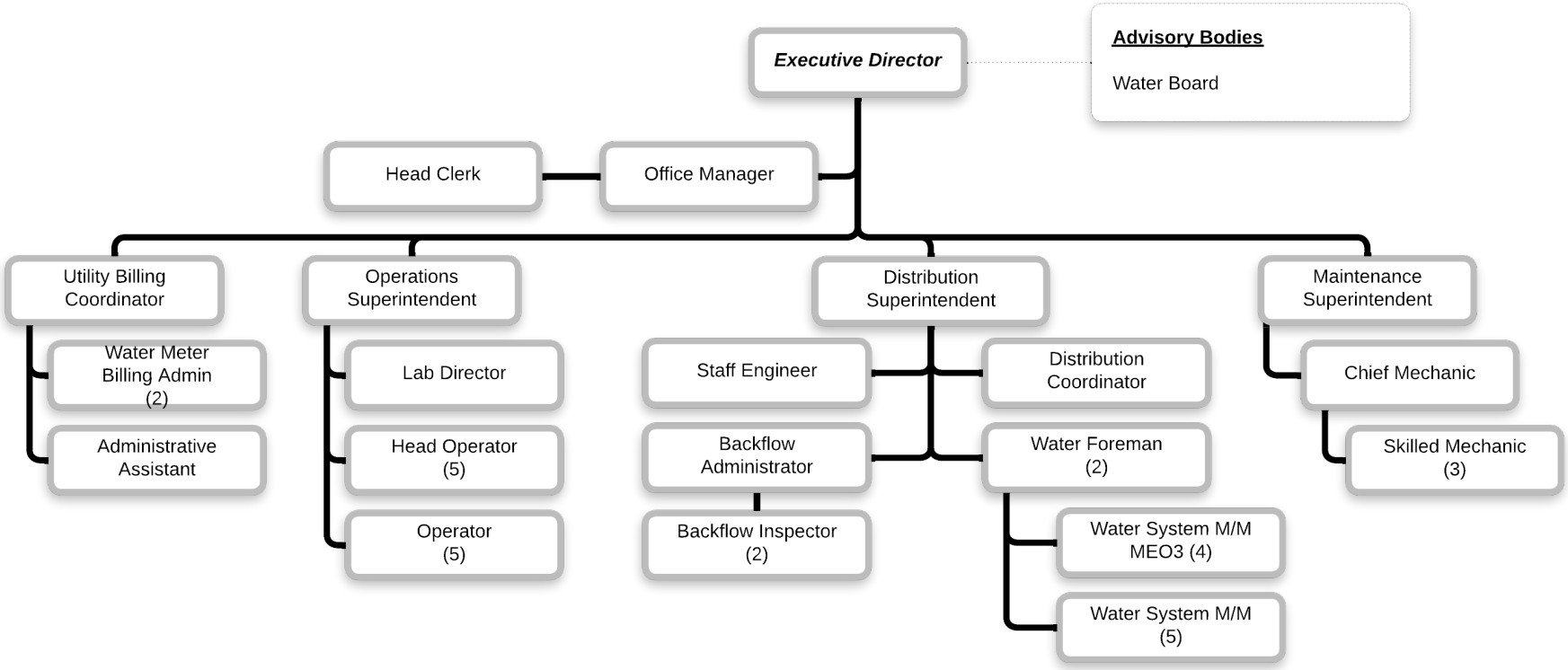
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Accuracy of initial water bills distributed	99%	99%	99%	99%
Ratio of raw water pumped to finished water pumped	100%	100%	100%	100%
Maximum response time to emergency calls (in minutes)	30	30	30	30
Number of emergency calls responded to	61	73	60	60
Percentage of meter reads that are estimates	<1.5%	<1%	<1%	<1%
Number of hydrants repaired	60	123	60	135
Number of service calls	4,899	4429	4,000	4,450
Number of trenches repaired	120	107	120	125
Number of water line mark outs	789	911	750	1050
Number of water main breaks repaired	25	33	25	30
Number of water meters installed	200	610	225	290
Number of water services repaired	80	66	70	72

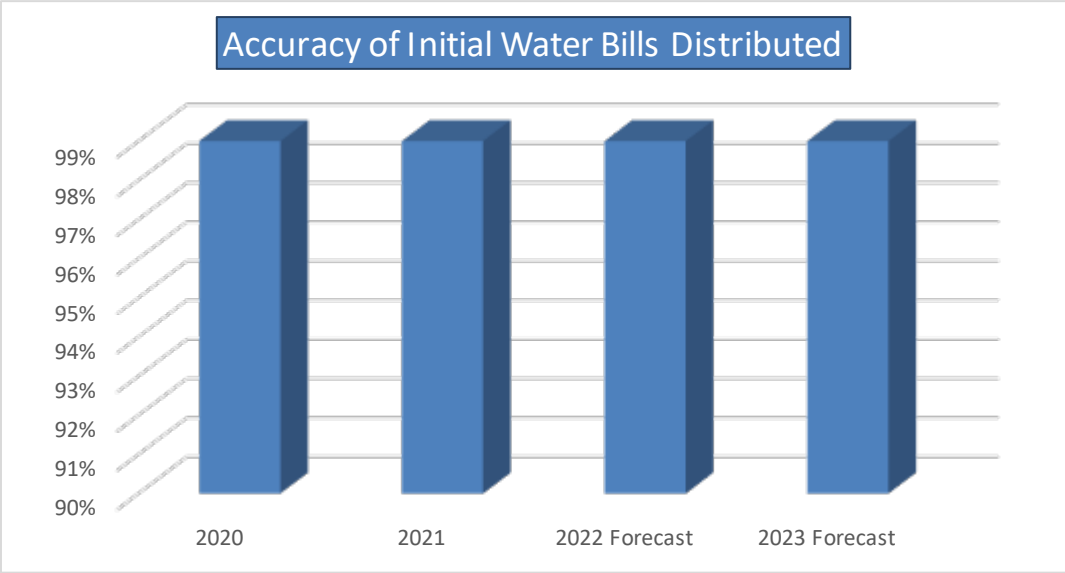
ORGANIZATIONAL CHART

REGIONAL WATER UTILITY

MARK YOUNG
EXECUTIVE DIRECTOR



LOWELLSTAT CHART(S)



The continued replacement of water meters and conversion to automated readings will greatly enhance the accuracy of water billing.

Measurement	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Accuracy of Initial Water Bills Distributed	99%	99%	99%	99%

EXPENSE SUMMARY & FINANCING PLAN

WATER UTILITY - 450		FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Personnel						
S & W-Perm.		2,086,583	2,095,671	2,367,512	2,533,231	2,534,463
S & W-Temp.		30,399	6,525	80,000	80,000	80,000
S & W-O.T.		134,290	156,823	125,000	125,000	125,000
Special Projects O.T.		5,000	7,167	7,000	7,000	7,000
S & W-Holiday.		17,485	20,950	25,500	25,500	25,500
Shift Differential		19,609	20,303	25,500	25,500	25,500
Longevity		52	52	53	53	53
Incentive BB Active Employee		-	6,914	10,000	10,000	10,000
	Total	2,293,418	2,314,404	2,640,565	2,806,284	2,807,516
Expenses						
Electricity		882,883	982,730	1,051,000	1,079,015	1,079,015
Gas Heat		72,223	68,316	75,000	83,000	83,000
Repair & Maint of Bldg & Equipment		24,956	47,512	53,406	53,406	53,406
Emergency water main repair/trench repair		201,638	445,540	413,457	413,457	413,457
Preventive Maintenance		106,238	89,711	91,750	91,750	91,750
Safety Training Program		2,049	7,562	8,657	8,657	8,657
Rental of Equipment		6,507	8,226	11,334	11,334	11,334
Professional Services		153,641	143,896	146,342	200,000	200,000
Police Details		32,493	42,220	71,207	71,207	71,207
Consumer Confidence		1,189	1,357	2,993	2,993	2,993
Automotive		23,221	14,860	26,179	26,179	26,179
Gas & Motor Oil		24,829	33,015	30,539	30,539	30,539
Chemicals		911,785	911,855	1,000,000	1,200,000	1,200,000
Lab Supplies		54,676	34,284	57,909	57,909	57,909
Public Works Supplies		120,968	118,787	131,350	131,350	131,350
Building Supplies		15,331	18,042	21,799	21,799	21,799
Safe Drinking Water Assessment		30,320	34,837	35,063	36,000	36,000
License Reimbursement		1,594	1,608	4,360	4,360	4,360
Conferences/Seminars/Education/Training		11,252	10,137	17,244	17,244	17,244
Transportation/Reimbursements/Seminars		756	442	7,739	7,739	7,739
Miscellaneous Charges		3,813	3,520	4,360	4,360	4,360
Carbon Replacement		203,000	206,000	194,250	200,000	200,000

WATER UTILITY - 450	FY20 Actual	FY21 Actual	FY22 Manager	FY23 Requested	FY23 Manager
Expenses					
Building Improvement	36,071	26,503	34,766	140,000	90,000
Electrical Work	-	-	-	-	-
Hydrants	84,305	75,373	86,775	150,000	125,000
Meters	79,940	111,624	86,775	105,000	105,000
PLC/SCADA Equipment and Repair	3,395	3,312	23,125	23,125	23,125
New Vehicles	216,781	-	37,000	65,000	65,000
Leak Detection & Back Flow Prevention	59,399	16,887	51,312	51,312	51,312
Lagoon Cleaning/Sludge Hauling	224,106	230,223	213,797	213,797	213,797
Water Main Replacement Repair	-	-	-	200,000	-
Raw Water Pump	-	-	-	150,000	-
Insurance	-	-	25,000	34,000	34,000
Total	3,589,358	3,688,380	4,014,487	4,884,531	4,459,531
TOTAL BUDGET	5,882,777	6,002,784	6,655,052	7,690,815	7,267,046

WATER ENTERPRISE SUMMARY

	FY20 Actual	FY21 Actual	FY22 Final Estimate	FY23 Preliminary Estimate	FY23 Manager
Revenues	11,372,607	12,152,280	14,493,874	12,472,874	12,472,874
	FY20 Actual	**FY21 Approved**	**FY22 Approved**	**FY23 Request**	**FY23 Manager**
Personal Services	2,293,418	2,314,404	2,640,565	2,806,284	2,807,516
Ordinary Expenses	3,589,358	3,698,380	4,014,487	4,884,531	4,459,531
Debt Service	4,359,961	4,452,749	4,066,516	4,051,485	4,051,485
Indirect Costs	2,948,830	3,848,378	4,822,628	4,120,521	4,120,521
Transfers/Adjustments					
Total Expenditures	13,191,568	14,313,911	15,544,197	15,862,820	15,439,052
Surplus/(Deficit)	**(1,818,961)**	**(2,161,631)**	**(1,050,322)**	**(3,389,946)**	**(2,966,178)**
Beginning Fund Balance	8,705,690	6,886,728	4,725,097	3,674,775	3,674,775
Estimated Operations			(1,050,322)	(3,389,946)	(2,966,178)
Projected Ending Fund Balance	8,705,690	6,886,728	3,674,775	284,829	708,597
Actual Operations	(1,818,961)	(2,161,631)			
Projected Ending Fund Balance (must be >0)	**6,886,728**	**4,725,097**	**3,674,775**	**284,829**	**708,597**

MASSHIRE LOWELL CAREER CENTER[58]

SHANNON NORTON

EXECUTIVE DIRECTOR

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 MassHire Lowell MassHire Lowell Career Center (MHLCC) is part of the Massachusetts One-Stop MassHire Lowell Career Center system, operating under the direction of the City of Lowell and chartered by the MassHire Greater Lowell Workforce Board (MHGLWB). The MassHire Lowell Career Center is a collaboration between the Massachusetts Executive Office of Labor and Workforce Development and the City of Lowell. The MassHire Lowell Career Center served 4,791 job seekers and 515 employers during FY21.

The MassHire Lowell 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 MassHire Lowell 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 MassHire Lowell Career Center please go to www.masshirelowellcc.com or call 978-458-2503.

FY22 ACCOMPLISHMENTS

- Through the Department of Elementary and Secondary Education's (DESE) Connecting Activities initiative, over 109 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. During the pandemic, staff continued to provide services virtually to students.

[58] *MassHire Lowell Career Center information is included for memo purposes only, as the numbers shown are not reflected in any City totals*

- Through the Workforce Innovation and Opportunity Act (WIOA), the MassHire Greater Lowell Workforce Board funded the following in-school and out-of-school youth programs: International Institute of New England (IINE), Greater Lowell Technical High School, Community Teamwork, Inc. (CTI)/YouthBuild, and MassHire Lowell Career Center. In FY'21, the funded programs are serving a total of 67 low income youth.
- The MassHire Lowell Career Center and Workforce Board was awarded a $2.1 million National Dislocated Worker Health Emergency Grant to serve those affected by the Opioid Crisis. We partnered with Lowell House, Megan's House and CTI on this grant. We had a goal of enrolling 150 job seekers. As the end of the grant we exceeded our enrollment goal by enrolling 156 job seekers. 77 of the 156 were employed when the exited the grant and 55 of them were placed in work experience at 19 different community partners while they were in the grant. 80 participants received occupational training and 17 completed all courses to become recovery coaches and 4 went to Middlesex Community College to become addiction counselors.
- Due to the COVID-19 pandemic we had to switch to virtual services. We continue to offer a blend of in person and virtual services including a very successful job fair in January that included 39 employers and over 125 job seekers with over 200 resumes submitted.
- The MassHire Lowell Career Center was awarded the Respect Award from the Massachusetts State Workforce Board and the Executive Office of Labor and Workforce Development for the second year in a row. The award went to Cathy Dupont and Janet O'Brien for their work in our retention program. This program follows low income workers after we place them in jobs for a period of 2 years. They receive support from the staff for themselves and their families.
- We moved into the 117 Merrimack Street space for our new Young Adult Career Center. We had a successful ribbon cutting event in June. We are currently providing on site workshops, intakes, Hi-Set classes and computer labs for 14-24 year old youth.
- We expanded our Business Services team by adding an additional rep and a Manager position. We have increased our services by three fold. In this labor market employers need more help than ever to find quality talent to fill their vacant positions.
- We ran a food drive for the Merrimack Valley Food bank donating more than 3,000 lbs of food. In addition, we ran a toy drive the Lowell Police Department's toy drive donating a truck full of toys.
- We have developed a Diversity, Equity and Inclusion work plan. Our committee meets monthly to review the progress of this work plan. We have also hired more Spanish speaking staff that has allowed us to expand our Spanish language workshops.
- We have developed a job seeker newsletter. This goes out bi-weekly to all job seekers who received services in the past six months. We have received numerous compliments on this newsletter due to it being easy to read and visually appealing.
- We have updated our website so visitors can have the site translated in any language.
- The new/expanded grants we received are as follows:
    - We have received increases in our Young Adult grants. Once again our Summer funding has almost doubled and we were awarded more funding for our Young Parent Program for the second year in a row. The Young Parent Program expansion included the Career Academy, Lowell's alternative high school. We have expanded our services there due to this increase.
    - Our grant from the Department of Transitional Assistance increased by almost $200k.
    - We received an increase in our Connecting Activities grant. We hired an additional staff member to provide more services to high school students including connecting them to STEM internships.

- We received more funding in our Pre-Employment grant funded by Mass Rehabilitation. This expands the number of schools we work with to provide services to high school students with disabilities.
- Market Maker and Upskilling Navigator grants funded with the State's ARPA funds to connect community colleges and technical high schools to employers. Recruiting and assessing candidates to enter into training programs at these institutions.
- We have received over two dozen funded training cohorts offered by the community college and technical high schools. We receive between $1,500 and $2,200 per person we enroll. We have enrolled over 250 people in these trainings.
- We received funds from Commonwealth Corporation to work on a behavioral healthcare "HUB". This program will provide training for mental and behavioral health workers.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY20	Develop a robust referral system with the Billerica House of Correction including providing services in the jail. **Update**: *Our grant to provide Advance Manufacturing training to inmates that are over age 25 and within 6mos of release, has been restarted in March. This is in partnership with Shawsheen Tech and the Sheriff's office.*	**Complete**
FY20	Pursue resources and grant development with a focus on industry sectors specifically: IT, Healthcare and Advanced Manufacturing. **Update**: *We received grants with Middlesex Community College (MCC) for Google IT, Advanced Manufacturing Electronics training with Shawsheen Tech, Production Line Support, & Center for Manufacturing. Our HealthCare Hub will be geared towards that industry.*	*Ongoing*
FY21	Expand services to inmates housed with the Department of Correction. **Update:** *We now have a referral system in process and staff assigned to work with DOC inmates that have been released.*	*Ongoing*
FY22	Expand our services to Employers in our area **Update:** *We have achieved this by expanding our Business Services team. During FY21 we served 515 employers, for the only the first quarter of FY22 we have served 573. We currently have the highest number of job seeker referrals to businesses in the State.*	*Ongoing*
FY22	Create a newsletter for job seekers	**Complete**

	Update: *This newsletter goes to any customer who has worked with us in the last six months. It goes our bi-weekly.*	
FY22	Transition to SharePoint and Microsoft Teams for staff to work together efficiently when remote or in the office **Update:** *Work is continuing on this project.*	*Ongoing*
FY23	Purchase a 15 person passenger van for the Young Adult Center. We can use this for field trips to employers and a year round "van crew" to clean up sites around the city.	New
FY23	Update signage in the center to be culturally and linguistically appropriate, including using digital signage that can be updated.	New
FY23	Develop a marketing plan. This would include social media, billboards, bus advertising, regular press releases, radio spots, you-tube channel and podcasts.	New

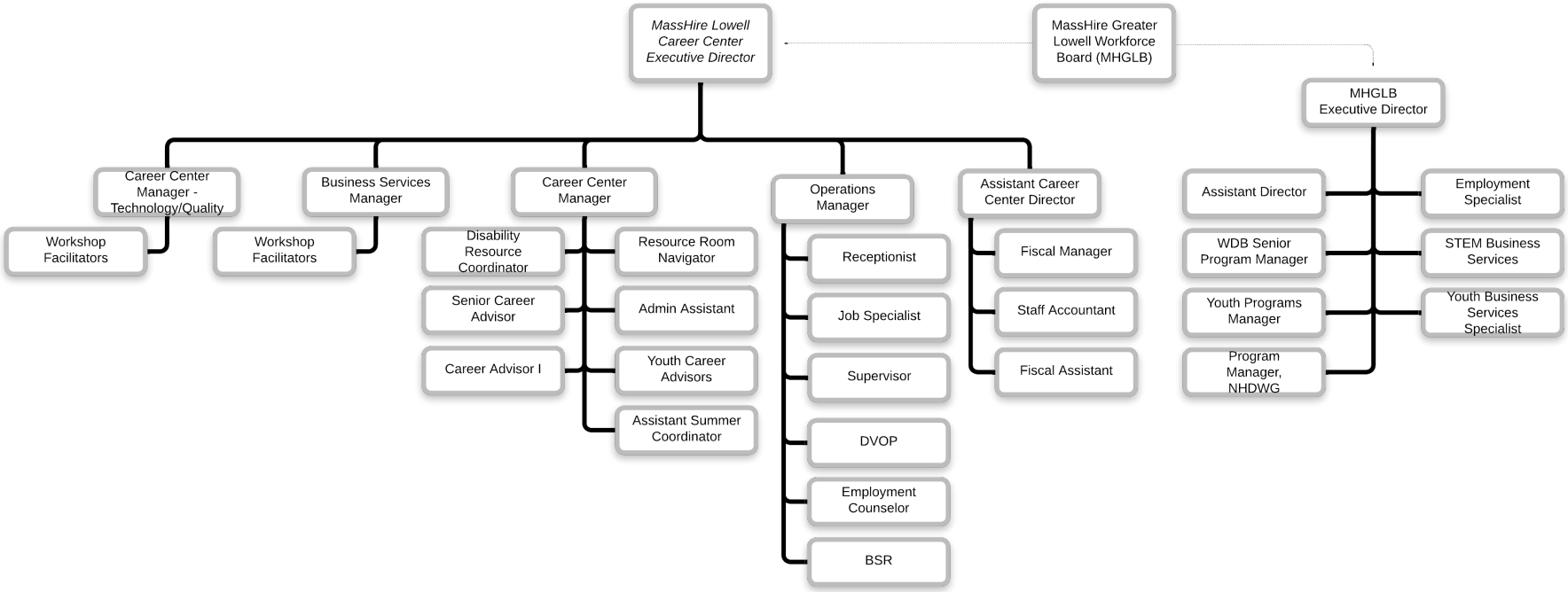
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2020	Prior Year Actuals FY2021	Forecast FY2022	Target FY2023
Number of findings during audit/system certification by EOLWD	0	0	0	0
Entered employment rate for dislocated workers	116%	91%	95%	86%
Entered employment rate for Low Income/"Adult" Workers	97%	100%	95%	86%
Youth placement in employment or education	76%	64%	75%	83%
Youth Degree of Certification Attained	70%	50%	65%	80%
Employers Served	564	515	900	625

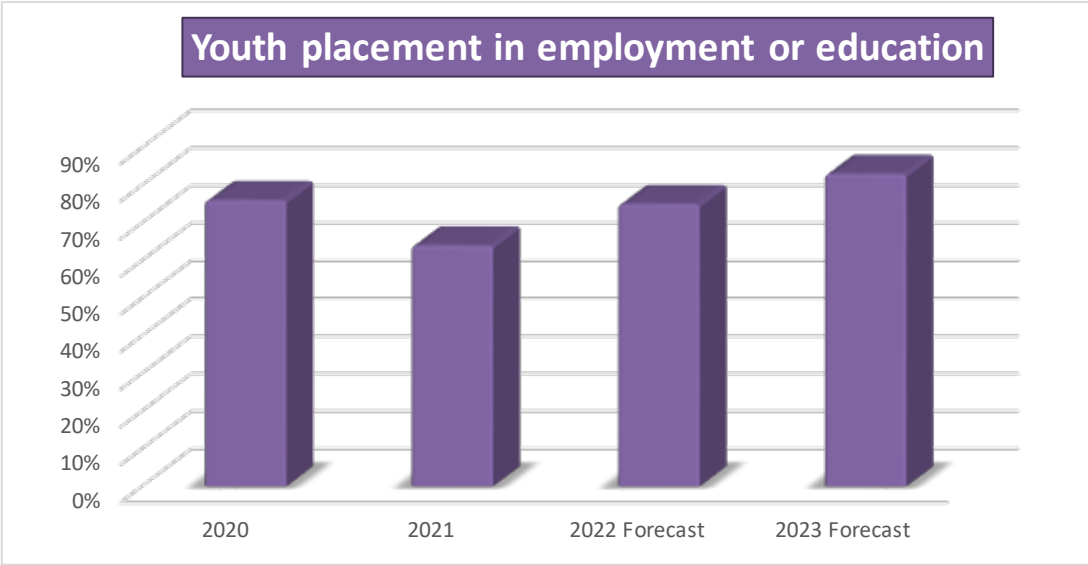
ORGANIZATIONAL CHART

MASSHIRE LOWELL 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	FY2020 Actual	FY2021 Actual	FY2022 Forecast	FY2023 Target
Youth placement in employment or education	76%	64%	75%	83%

EXPENSE DETAILS

FY 21 CAREER CENTER / WORKFORCE BOARD

	FY20 Approved	FY21 Approved	FY22 Approved	FY23 Requested	FY23 Approved
Salaries	1,896,448	2,287,066	2,633,830	3,433,883	3,433,883
Fringe Benefits	322,396	411,672	474,089	618,099	618,099
Overtime	2,000	2,000		3,000	3,000
	2,220,845	2,700,738	3,107,920	4,054,982	4,054,982

	FY20 Approved	FY21 Approved	FY22 Approved	FY23 Requested	FY23 Approved
Advertising	1,500	1,500	1,500	1,500	1,500
Child Care	-	5,000	5,000	5,000	5,000
Clothing Allowance	-	-	-	-	-
Conferences/Meetings	10,000	10,000	10,000	10,000	10,000
Contractor Reimbursement	221,295	263,650	263,650	424,279	424,279
Custodial Supplies	3,600	3,600	3,600	3,600	3,600
Data Processing	19,025	19,025	19,025	31,000	31,000
Dues & Subscriptions	12,500	12,500	12,500	17,000	17,000
Electricity	40,300	52,100	48,000	70,000	54,000
Employee Support	-	-	-	22,000	22,000
Equipment Rental (Copiers)	13,900	13,900	13,900	15,700	15,700
Furniture & Equipment	1,000	1,000	1,000	34,000	15,000
Gas	11,600	11,600	10,000	12,700	12,700
Gasoline Allowance (Customers)	-	-	-	-	-
Independent Audit	10,000	10,000	10,000	6,000	6,000
Instructional Supplies	8,000	8,000	8,000	8,000	8,000
Insurance & Bonding	7,888	7,888	7,888	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	4,080	4,080
Misc Supplies (Customers)	-	1,000	11,000	18,400	18,400
Needs Based Payments	-	-	-		-
Network Access Fee	11,476	11,476	13,518	15,000	15,000
Office Supplies	14,000	14,000	14,000	14,000	14,000
Parking	8,600	22,560	22,560	6,000	6,000
Participant Fringe	42,769	73,652	30,806	66,999	66,999
Participant Wages	488,571	818,359	342,286	743,766	743,766
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	105,200	68,200	68,200	66,000	66,000
Promotional Activities	1,200	1,200	1,200	1,200	1,200
Rent	198,674	288,522	326,078	326,078	326,078
Repair & Maint of Equipment	7,599	4,000	4,000	5,000	5,000
Repair & Maintenance of Vehicle (Customers)	-	-	-	-	-

FY 21 CAREER CENTER / WORKFORCE BOARD

	FY20 Approved	FY21 Approved	FY22 Approved	FY23 Requested	FY23 Approved
Stabilization	-	-	-	-	-
Staff Training	10,000	10,000	10,000	10,000	10,000
Telephone	28,800	32,500	32,500	49,250	49,250
Training Payments (Customers)	3,000	27,800	139,971	5,000	5,000
Transportation	6,220	18,760	18,760	45,000	45,000
Travel - In State	7,000	7,000	7,000	7,000	7,000
Travel - Out State	7,400	7,400	7,400	1,000	1,000
Tuition Reimbursement (Customers)	338,824	440,000	465,000	300,000	300,000
Uniforms/Other Clothing (Customers)	-	3,000	3,000	3,000	3,000
	1,652,941	2,282,192	1,944,341	2,367,440	2,332,440
TOTAL BUDGET	**3,873,786**	**4,982,930**	**5,052,261**	**6,422,422**	**6,387,422**

FISCAL YEAR

2023

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.*

Thomas A. Golden, Jr., *City Manager*

Conor M. Baldwin, *Chief Financial Officer*

A MESSAGE FROM THE CITY MANAGER

The FY2023 capital plan submission represents the first year of a revamped five-year capital improvement plan ("CIP") under my Administration. It is my intention to shift the focus of our attention and resources towards several key areas including economic development, "curb appeal", infrastructure improvements, fiscal management, public safety, education, and quality of life in all city neighborhoods. This document and the recommendations for investments included herein are the first step in moving the City of Lowell forward. Capital assets are expensive: from planning, to construction, to operations and maintenance. Therefore, maintaining capital infrastructure in the condition necessary to preserve and enhance your community's vitality and quality of life takes forethought and planning. This plan is a best practice in long-range capital planning, budgeting, and asset maintenance planning, which will be used by the City as a foundation to build a better Lowell for generations to come.

A capital improvement program provides a blueprint for planning a community's capital expenditures and is one of the most important responsibilities of local government officials. It coordinates community planning, financial capacity, and physical development. Decisions made during this process will have an impact on the City of Lowell and taxpayers for years to come. In order to glean the most efficient outcome from this task and arrive at decisions which include expertise from all areas, I have established a Capital Improvement Committee – comprised of the Chief Financial Officer, Deputy CFO, Assistant City Manager/ DPD Director, DPW Commissioner, City Engineer School Business Manager, Police Superintendent, and Fire Chief. They have met to ensure 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. The City has established a debt management and capital investment policy to guide the five-year plan and a copy of the policy is included each year in the presentation of the annual budget. The Committee has taken into account all relevant policy guidelines in this submission to the City Council.

The funding for the capital budget is different than that of the Annual Operating Budget. Rather than revenue from the tax levy, intergovernmental aid (such as Chapter 70 Education Aid from the Commonwealth), and other local receipts; projects funded in the capital budget are financed primarily through the sale of bonds. Typically, these bonds are issued for time periods ranging from five to 30 years, over the course of which the City of Lowell pays off the debt principal and interest, annually, from the general fund and are budgeted within each

Annual Budget. Paying the debt over time has the advantage of allowing capital expenditures to be amortized over the life of the projects. Careful analysis is performed each year by the finance department, in concert with financial advisors and bond counsel, prior to any debt issuance. Portions of that analysis as it relates to the current fiscal year and the 5-year outlook are presented here for informational purposes.

Other financing sources, however, are also part of the overall financing plan for the capital plan. The City of Lowell has had great success securing various state and federal grants for infrastructure improvements and other capital investments. These grants from other funding sources outside of the city help mitigate the impact to the Lowell taxpayers for improvements to roads, bridges, and buildings. Without these outside funding sources, Gateway Cities like Lowell would be unable to pursue an aggressive capital campaign without overly burdening the residential taxpayers. These other funding sources, however, are not presented within the capital plan submission for approval by the City Council and the only appropriation authority requested is through the loan order for the city's share capital improvements in FY2023, specified in this submission. Other funding sources are presented for informational purposes only.

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 Lowellians. The procurement, construction, and maintenance of capital assets all 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.

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 why 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 for FY2023. 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. Generally, allowable purposes for municipal borrowing are authorized by statute in G.L. c. 44 s. 7-8. We 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 and are purchased through the operating budget on a pay-as-you-go basis.

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, it my intent and philosophy to empower the various department heads in the City. My finance team 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. Each department head was tasked with reviewing the existing projects submitted in prior years and submitting any new projects for funding, while prioritizing all capital requests which fall under their department's purview.

(SELECTION CRITERIA CONTINUED)

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.

A MESSAGE FROM THE CFO

This plan lays out the capital priorities for the City of Lowell for the next five years, but the projects proposed for funding are solely within the current fiscal year (FY2023). All additional projects are presented here for discussion purposes only and will be reassessed depending on future funding needs and fiscal realities. Most vehicles have been removed from the plan, in the out years, to allow for a comprehensive reassessment of the fleet, which is underway but incomplete. Also, four other major capital investments are occurring concurrently with the advancement of the capital plan: the TIGER bridge project, Lord Overpass construction, and the Lowell High School project. TIGER is funded primarily through a federal TIGER grant, and the LHS is in construction. While the financing for these 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 debt service impact is included in all forecast models for budget planning purpose.

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 the City Manager included an amount of $3 million to be included in this capital plan request to the City Council. This is in addition to the approximately $1.8 million appropriated by the Commonwealth through Chapter 90 for a total of over $4.8 million in FY2023. 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.

PRIOR YEARS - SELECTIVE CAPITAL PROJECT UPDATES

LOWELL POLICE DEPARTMENT (LPD) UPDATES

1. VIDEO SURVEILLANCE EQUIPMENT — $500,000

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2016	$500,000	$479,938	$19,717	$345

Status Update
Clemente Park camera is operational and the video computer in the wagon has been updated. Additional cameras have been installed within the City. We are currently troubleshooting one remaining issue.

2. LPD LOCKER ROOM UPGRADES — $665,000

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2017	$475,000	$474,735	$0	$265
-	$190,000	$185,421	$0	$4,579

Status Update
Completed in February 2021.

(LPD UPDATES CONTINUED)

3. COMPUTER AIDED DISPATCH (CAD) SYSTEM UPDATES $375,536

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2018	$375,536	$315,639	$28,960	$30,937

Status Update

The LPD has been completing these upgrades by phases. The COBOL programming has been updated to C-Sharp programming. Larimore has been rewriting the programming, which was done by modules. The majority of the modules within Larimore have been updated. Due to the current state of emergency, the final phases have been delayed and we plan to complete this project by June 30, 2023. All funds will be utilized when the project is completed.

4. POLICE & FIRE DEPARTMENT EQUIPMENT UPGRADES $610,000

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2019	$610,000	$606,279	$0	$3,721

Status Update 68190000-589118-LPD19

Motorola has installed equipment. There are some additional purchases that need to be completed. All funds will need to be utilized for this project.

(LPD UPDATES CONTINUED)

5. POLICE & FIRE DEPARTMENT SOFTWARE/ EQUIPMENT $152,988

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2019	$152,988	$83,440	$0	$69,548

Status Update 68190000-589118-CAD19

LPD utilized this funding for the necessary Records Management System upgrades (Larimore). The majority of the modules within Larimore have been updated and we expect this project to be complete no later than June 30, 2023 due to the current state of emergency. All funds will need to be utilized for this project.

6. POLICE & FIRE DEPARTMENT EQUIPMENT $6,329,022

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2020	$6,329,022	$5,289,374	$188,891	$850,757

Status Update

Lowell Police and Fire are now operating on the new Motorola radio equipment that has been installed. We are in the process of removing any of the old radio equipment from sites. The last item we are working on is the relocation of a microwave link due to the new Freshman Academy that is being built. This project also funds the extended support and maintenance for the new infrastructure. All funds will need to be utilized for this project.

(LPD UPDATES CONTINUED)

7. POLICE GARAGE REPAIR — $240,000

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2020	$125,000	$115,587	$0	$9,413
FY2022	$115,000	$10,500	$16,710	$87,790

Status Update

Funding for this project had to be reallocated to the Locker Room Project, which delayed the start of this project.

8. POLICE EVIDENCE STORAGE IMPROVEMENT — $80,000

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2020	$80,000	$17,249	$0	$62,751

Status Update

Funding for this project had to be reallocated to the Locker Room Project, which delayed the start of this project. The Project Design for the project was awarded to Gale Associates and the detailed specs were created for the construction. The bids for the Arch St roof projects were closed on 2/16/2022. Due to the supply chain shortages this project is estimated to be completed 8/22 – 9/22.

(LPD UPDATES CONTINUED)

9. POLICE PARKING SURVEILLANCE $35,000

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2022	$35,000	$0	$0	$0

Status Update

Argus Construction was awarded the Arcand Fence Project for $61,500 and was started on 2/8/2022. The project is expected to be completed by the end of February 2022. The additional funds of $26,500 were to be taken from the Building Security Project.

10. POLICE HEAD QUARTER BUILDING SECURITY $165,000

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2022	$165,000	$0	$0	$0

Status Update

Some funding was used for the Police Parking Lot Fence Project. Waiting to obtain new costs estimates from vendors.

.

PRIOR YEARS - SELECTIVE CAPITAL PROJECT UPDATES (DPW)

	FY22 School Infrastructure Improvement and Repair Projects (as of April 2022)		
	Project Description	***Status***	***Estimated Construction Cost or Assessment Cost***
1	Bailey School MSBA ARP Roof and Boiler Replacement	Complete	$2,600,000
2	Daley School MSBA ARP Boiler Replacement	Complete	$1,600,000
3	Freshman Academy Roof Replacement	Construction pending summer/fall 2022. Materials being procured.	$1,270,000
4	Greenhalge MSBA ARP Boiler Replacement	Complete	$1,400,000
5	JG Pyne School hot water heater installation	Completed by DPW staff, paid by LPS	$30,000
6	Lowell High School 1922 Flood Renovation	Complete, Project closeout remains	$3,000,000
7	McAuliffe MSBA ARP Boiler Replacement	Complete	$1,500,000
8	Schematic Design: McAuliffe MSBA ARP Roof Replacement	Schematic Design underway, Construction anticipated 2023	$102,500
9	Morey School HVAC Retro-Commissioning Project	Complete	$91,580
10	Reilly School Boiler Repairs	Completed by DPW staff	$92,750
11	Reilly School Univent Replacement	Punchlist work remains	$342,000
12	Schematic Design: Robinson School MSBA ARP Project, Roof, Windows, Doors, and Boiler Replacement	Schematic Design underway, Construction anticipated 2023	$102,500
13	Schematic Design: Shaughnessy School MSBA ARP Boiler Replacement	Schematic Design underway, Construction anticipated 2023	$102,500
14	Stem Academy MSBA ARP Boiler Replacement	Complete	$2,100,000
15	Stoklosa School Fire Alarm Panel Replacement	Complete	$19,273
16	Stoklosa School HVAC Retro-Commissioning Project	Complete	$76,571
17	Sullivan School MSBA ARP Roof and Boiler Replacement	Complete	$4,000,000
18	Schematic Design: Wang School MSBA ARP Roof and Boiler Replacement	Schematic Design underway, Construction anticipated 2023	$102,500
19	School Wide HVAC Assessment	Contract to be executed upon ESSER funding approval	$363,900
20	Morey School Fence Installation	In process (procurement) by DPD staff	$17,000
		SubTotal:	**$18,896,074**

PRIOR YEARS - SELECTIVE CAPITAL PROJECT UPDATES (DPW)

	FY22 Energy Management School Infrastructure Projects (as of April 2022)		
	Project Description	***Status***	***Estimated Construction Cost or Assessment Cost***
1	Stoklosa School VFD Replacements	Complete	$78,763
2	Stoklosa School EMS/Retro-commissioning	Complete	$99,990
3	Morey School Retro-commissioning	Complete	$91,580
4	Laura Lee LED lighting	Complete	$10,795
5	Career Academy (Molloy School) LED lighting	Complete	$30,554
6	Pawtucketville School Energy Efficient Transformers	Complete	$37,096
7	Wang School Energy Efficient Transformers	Complete	$66,500
8	Greenhalge School Energy Efficient Transformers	Complete	$16,637
9	McAuliffe School Energy Efficient Transformers	Complete	$25,736
10	Murkland School Energy Efficient Transformers	Complete	$18,633
11	Bartlett School Energy Efficient Transformers	Complete	$12,563
12	Bartlett School LED lighting	Construction to be complete by Apr vacation	$99,082
13	Murkland School LED Lighting	In process (construction to begin in April)	$91,360
14	Daley School Energy Efficient Transformers	In process (contracting) by DPD staff	$12,044
15	STEM Academy Energy Effcient Transformers	In process (contracting) by DPD staff	$11,165
16	Lincoln School LED	In process (contracting) by DPD staff	$84,337
17	LHS Runwise Boiler Monitoring and Management System	In process (contracting) by DPD staff	$34,000
18	Robinson Middle School - Retro-commissioning study	In process (procurement) by DPD staff	$15,000
19	Solar Development on multiple facilities	In process (procurement development) by DPD staff	TBD
20	Steam Trap Repairs (various Schools)	Applying for grant April 2022	$73,608
21	Stoklosa School Weatherization	Applying for grant April 2022	$94,315
22	Stoklosa School LED - final phase	Applying for grant April 2022	$89,460
23	Robinson Middle School - LED lighting Phase II	Planning	$86,715
24	Morey School Retro-commissioning Deficiencies	Planning	$58,503
25	Morey School Weatherization Building Envelope	Planning	$87,302
		SubTotal:	**$1,325,738**

LOWELL HIGH SCHOOL PROJECT UPDATE



LOWELL HIGH SCHOOL PROJECT UPDATE

OWNER'S PROJECT MANAGER ("OPM") UPDATE – 3/31/2022	
COMPANY NAME	SKANSKA BUILDING USA
CONTRACT SUMMARY	
ORIGINAL CONTRACT AMOUNT	$458,760
CONTRACT AMENDMENTS (TO DATE)	2
VALUE OF CONTRACT AMENDMENTS (TO DATE)	$9,006,810
TOTAL CONTRACT AMMOUNT	$9,465,570
PAYMENT SUMMARY	
TOTAL CONTRACT AMOUNT	$9,465,570
INVOICES PAID (TO DATE)	$3,281,692
INVOICES RECEIVED (REPORTING PERIOD)	$123,905
CONTRACT AMOUNT REMAINING	$6,059,973
OPM ACTIVITIES (REPORTING PERIOD)	• Skanska is working with Suffolk in the final stages of preparation for establishing the final GMP. PCO meetings continue weekly. PCO review and comments process is ongoing daily. Updated budgets and PCO logs are consistently maintained. • The forecasted final GMP budget was presented to the City Council at $38,568,011 over budget due to COVID impacts and the City Council approved a loan order to cover the overage. The City is working on options for securing ARPA and other COVID funding sources to assist with or cover the overage. • The Project Team continues to address supply chain issues. Requests from trade partners for change orders due to material cost increases have been declined as they are not contractually entitled to cost increase changes.

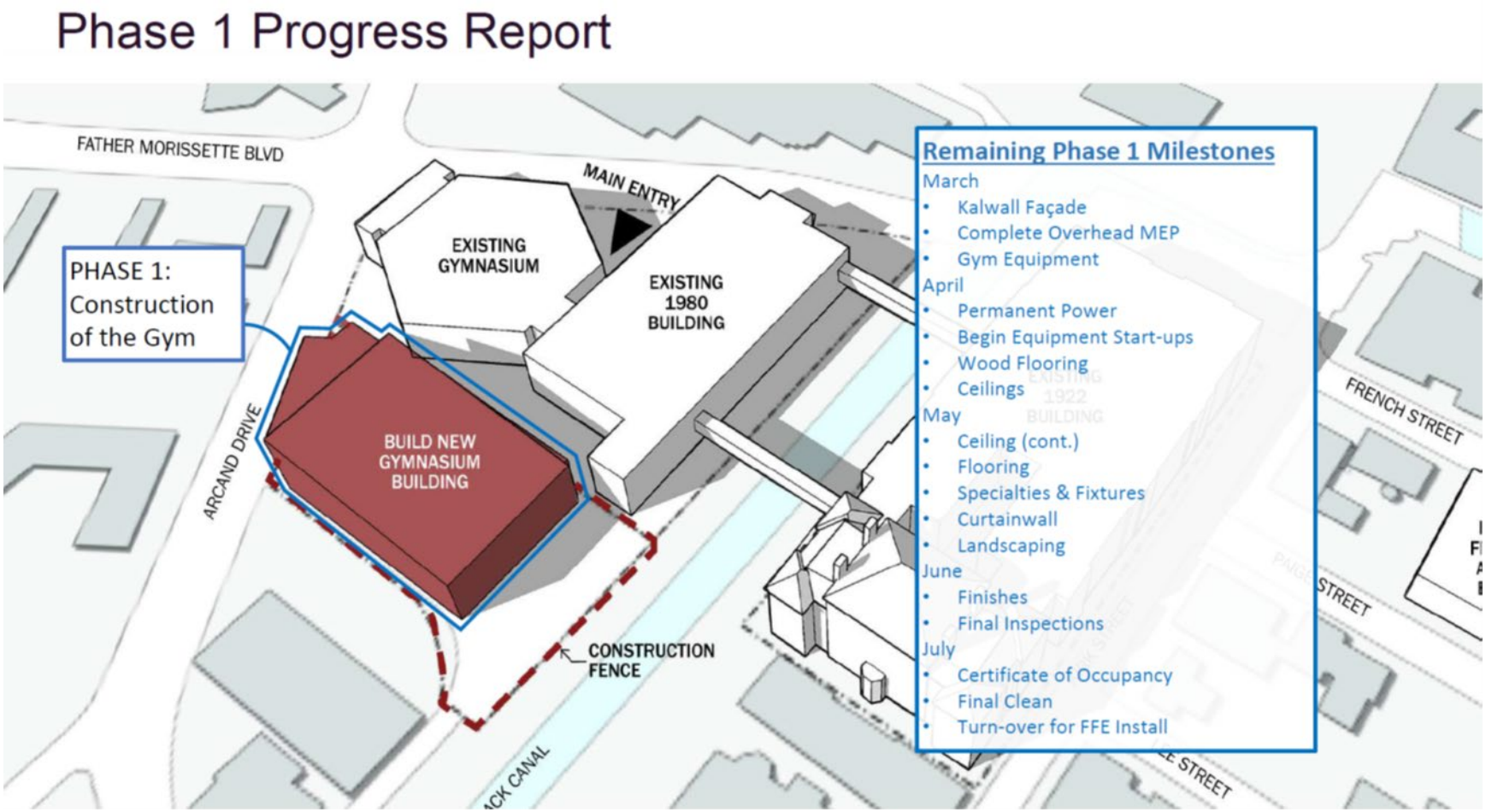
(LOWELL HIGH SCHOOL UPDATE CONTINUED)

DESIGNER UPDATE – 3/31/2022	
COMPANY NAME	PERKINS EASTMAN/ DPC
CONTRACT SUMMARY	
ORIGINAL CONTRACT AMOUNT	$1,095,000
CONTRACT AMENDMENTS (TO DATE)	9
VALUE OF CONTRACT AMENDMENTS (TO DATE)	$26,174,816
TOTAL CONTRACT AMOUNT	$27,269,816
PAYMENT SUMMARY	
TOTAL CONTRACT AMOUNT	$27,269,816
INVOICES PAID (TO DATE)	$20,562,395
INVOICES RECEIVED (REPORTING PERIOD)	$119,162
CONTRACT AMOUNT REMAINING	$6,588,259
DESIGNER ACTIVITIES (REPORTING PERIOD)	• Continuing to actively review submittals. Field bulletins are being reviewed and quantified in submittals and RFIs. • Phasing coordination is ongoing. Requisitions and meeting minutes are reviewed and responded to monthly by PE. Monthly and weekly inspections are conducted by AE and consultants. Continues to work with Skanska on Move Management
30 DAY LOOK AHEAD	• Field Bulletin, Submittal and RFI work continues along with weekly inspections

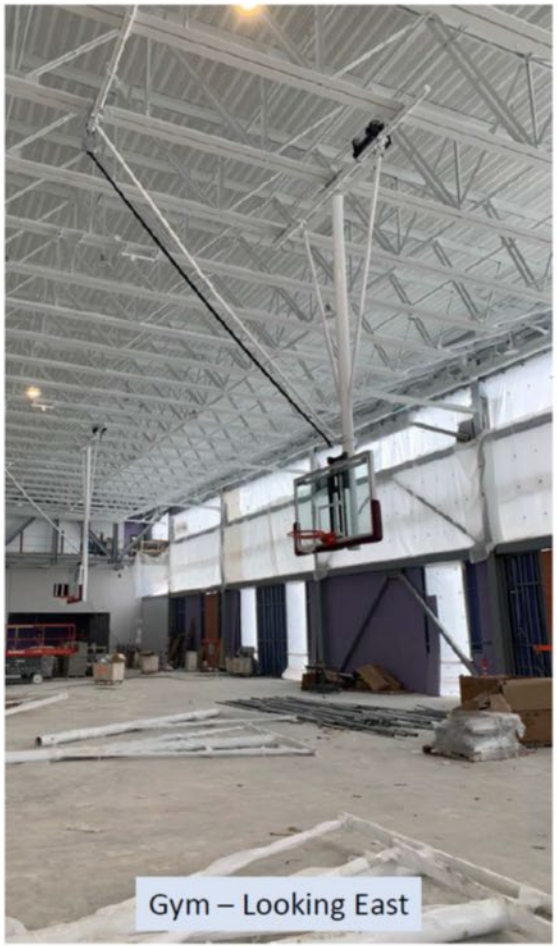
(LOWELL HIGH SCHOOL UPDATE CONTINUED)

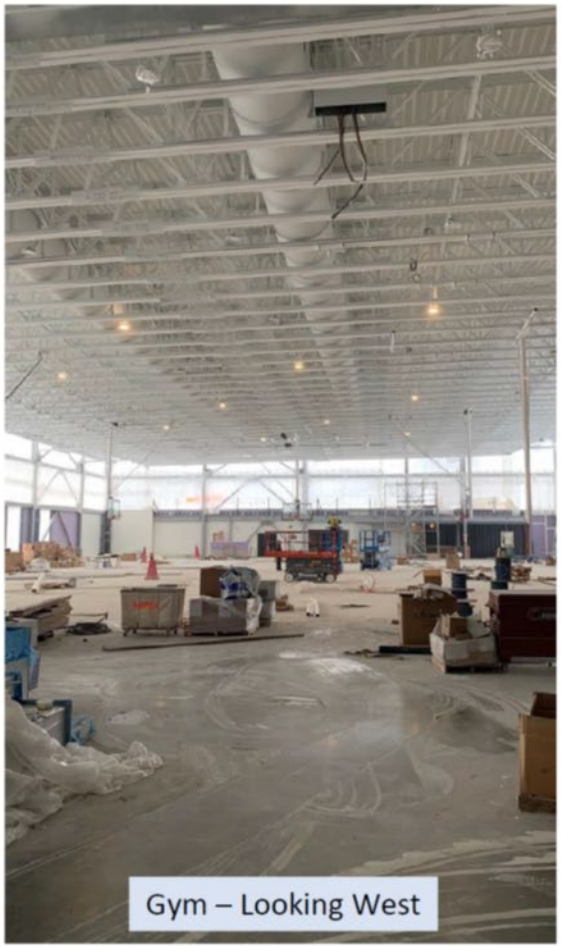
GENERAL CONTRACTOR UPDATE – 3/31/2022	
COMPANY NAME	SUFFOLK CONSTRUCTION COMPANY
CONTRACT SUMMARY	
ORIGINAL CONTRACT AMOUNT	$800,000 (Pre-Construction)
CONTRACT AMENDMENTS (TO DATE)	8
VALUE OF CONTRACT AMENDMENTS (TO DATE)	$209,996,844
CONTRACT TYPE	CM AT-RISK (MGL c. 149A)
TOTAL CONTRACT AMMOUNT	$210,796,844
PAYMENT SUMMARY	
TOTAL CONTRACT AMOUNT	$210,796,844
INVOICES PAID (TO DATE)	$37,221,108
INVOICES RECEIVED (REPORTING PERIOD)	$5,218,636
CONTRACT AMOUNT REMAINING	$168,357,100

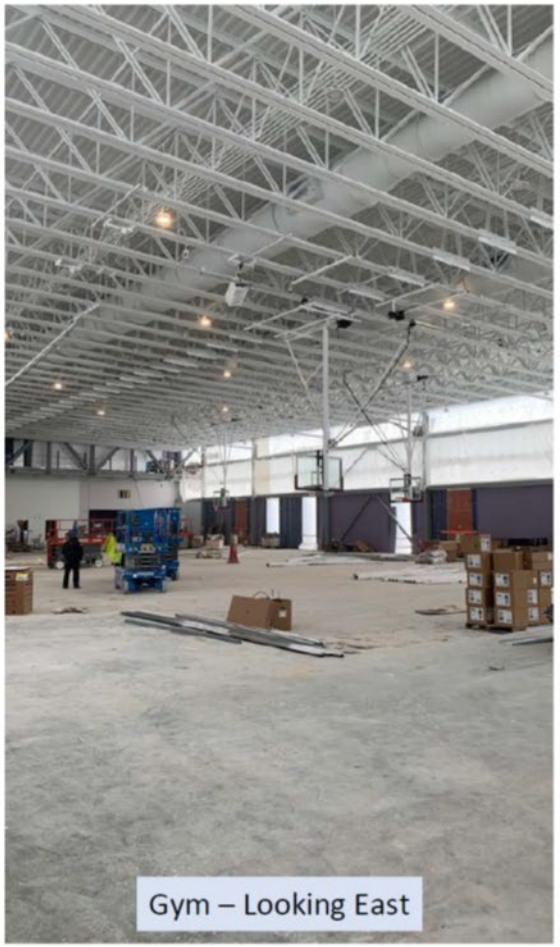
(LOWELL HIGH SCHOOL UPDATE CONTINUED)



(LOWELL HIGH SCHOOL UPDATE CONTINUED)



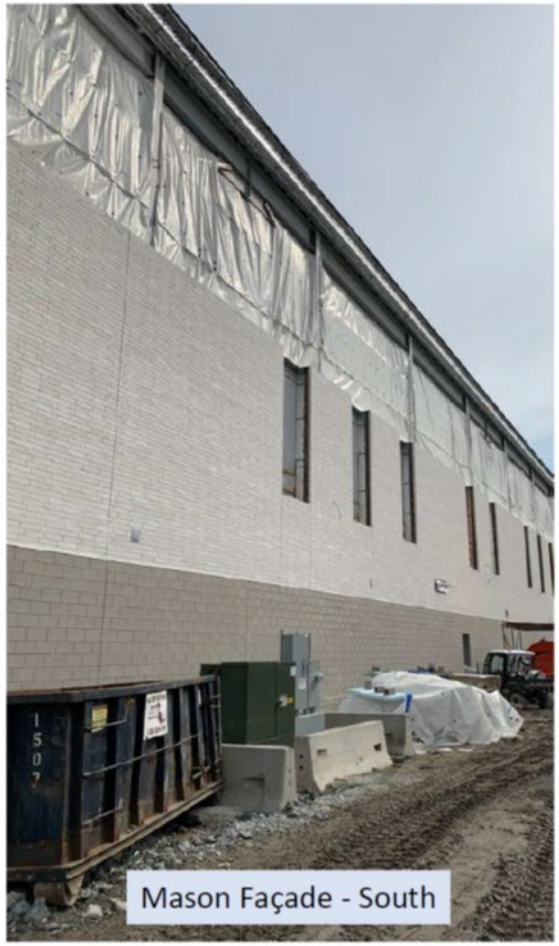




(LOWELL HIGH SCHOOL UPDATE CONTINUED)


Mechanical Room


Mason Façade – East


Mason Façade - South

FISCAL YEAR 2023 CAPITAL PROJECT DETAILS

FY2023 Capital Projects – City Share Only (Summary)

Project	Project Description	FY23 Cost
2023-01	Americans with Disabilities Act ("ADA") Capital Improvements	$835,500
2023-02	City-wide Paving and Sidewalk Improvements	$3,010,000
2023-03	Central Street Bridge Construction	$2,000,000
2023-04	"Cambodia Town" Infrastructure Project	$250,000
2023-05	Vault Abandonment Program	$150,000
2023-06	Traffic Signalization	$400,000
2023-07	Master Plan Implementation: Wayfinding	$250,000
2023-08	Westford Street Landfill – Environmental Compliance	$100,000
2023-09	Parks & Open Space (Koumantzelis/ City-Side Baseball)	$700,000
2023-10	Market Street Bridge Design	$280,000
2023-11	DPW Portable Generator	$80,000
2023-12	Inland Street Improvements	$700,000
2023-13	DPW Vehicle/ Equipment Replacement	$350,000
2023-14	School Building Improvements (Various)	$2,333,000
2023-15	DPW – Brining System (Snow Operations)	$125,000
2023-16	City Hall Bathroom Improvements	$500,000
2023-17	Fire Apparatus Replacement	$60,000
2023-18	LPD HQ Remediation	$65,000
2023-19	LPD Body Camera Program	$725,000
	TOTAL	**$12,913,500**

PROJECT NUMBER: 2023-01

AMERICANS WITH DISABILITIES ACT ("ADA") CAPITAL IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET

THIS FUNDING WILL IMPROVE THE QUALITY OF LIFE FOR RESIDENTS AND VISITORS OF LOWELL WHO HAVE DISABILITIES. THE CITY OF LOWELL IS COMMITTED TO PROVIDING ACCESS OPPORTUNITIES IN ALL PUBLIC SPACES AND HAS COMMITTED FUNDING TOWARDS THAT END. THESE FUNDS WILL SERVE TO SUPPLEMENT OTHER CAPITAL MONIES TO IMPROVE STREETS, SIDEWALKS, AND CURBING, FURTHER REDUCING OPERATING COSTS WHILE ALLOWING FOR ACCESSIBILITY. THE DEBT SERVICE WILL BE PAID BY THE GENERAL FUND OPERATING BUDGET.

EXISTING CONDITIONS/ COMMENTS

This project funding request from the Office of the City Manager continues the City Manager's pledge/commitment to fund an amount equal to 5% of the subtotal of all Capital Plan projects in order to continue implementing the ADA Transition Plan prepared for several City properties, and to act as matching funds for subsequent ADA Transition Plan preparations.

PROJECT NUMBER: 2023-01

FINANCING PLAN: ADA IMPROVEMENTS/ UPGRADES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
AMERICANS WITH DISABILITIES ACT ("ADA") IMPROVEMENTS		**$ 835,500**
ACCESSIBLE MUNICIPAL FACILITIES/ INFRATRUCTURE IMPROVEMENTS	$ 417,750	
ACCESSIBLE PARKS/ PLAYGROUNDS	$ 417,750	
	TOTAL PROJECT BUDGET	$ 835,500

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 835,500**
FY2023 PROPOSED FUNDING - CITY BONDS	$ 835,500	
	TOTAL FINANCING SOURCES	$ 835,500

PROJECT NUMBER: 2023-02

CITY-WIDE PAVING AND SIDEWALKS IMPROVEMENTS

There are approximately 280 miles of roadway in the City, the majority of which are City-Owned. There are nearly 192 miles of accepted City Streets, 44 miles of unaccepted City maintain streets, 12 miles of private streets, and 32 miles of State roadway maintained by the Massachusetts Department of Transportation (MADOT). 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 FY22, the city received approximately $1.8 million apportioned by the Commonwealth's Chapter 90 road paving program.

PAVEMENT MANAGEMENT CONCEPTS

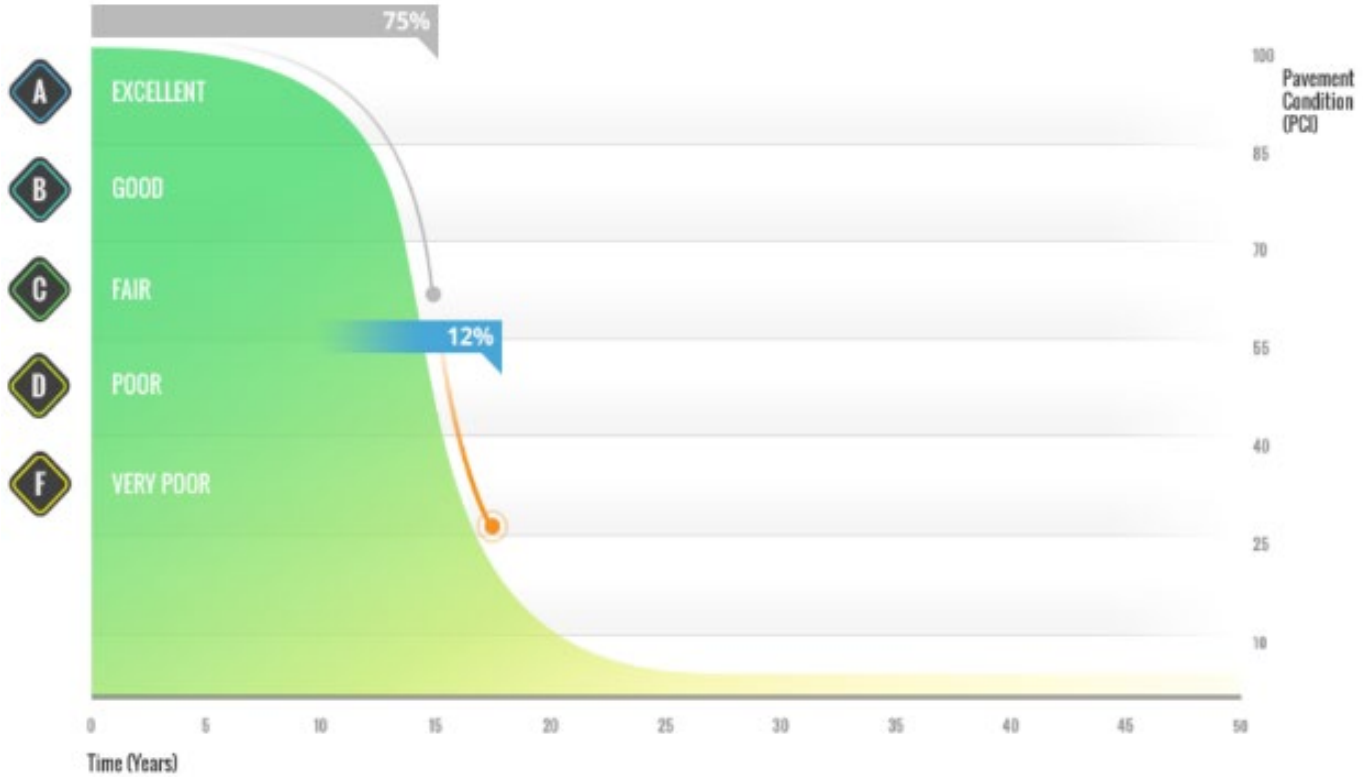
The typical life of an untreated road is about 20 years, over the first 75% of a road's life, it will drop 40% in quality. Over the next 12% of its life, it will drop another 40% in quality. Once the road past the point of accelerated deterioration (RSR or PCI below 65), its will require reconstruction.

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.

(PROJECT 2023-02, CITY-WIDE PAVING CONTINUED)

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.



(PROJECT 2023-02, CITY-WIDE PAVING CONTINUED)

2023 ROADWAY SURVEY UPDATE

The City of Lowell completed a city-wide assessment in the Fall of 2021 to evaluate and rate the condition of all roadways within the City. The pavement management process is conducted with the intent to keep the roadway system in the best possible condition with the most efficient use of available funds. Data is collected then convert to an industry standard 0-100 scale Road Surface Rating (RSR), each roadway will be placed into a repair category. RSR rating of 100 is a newly paved road and a rating of 0 is a gravel/dirt road.

All city's roadway is placed into the following repair categories:

- No Maintenance Required
- Routine Maintenance (Crack seal, Fog seal)
- Prevention Maintenance (Micro surfacing, Chip Seal, Cape Seal, Thin Asphalt Overlay)
- Minor Rehabilitation (Mill and Overlay)
- Major Rehabilitation (Full-Depth Reclamation)

A. Routine Maintenance:

Crack Seal: During the crack seal process, compressed air is used to clean out any dirt, debris or water from cracks. Then a heated asphalt compound is applied to the crack, filling the void within the pavement. Crack seal is a cost effective method to treat all types of cracks greater than 1/8".

Fog Seal: Fog seal is a single application of light emulsified asphalt to an existing asphalt surface. It protects the pavement structure from moisture intrusion and oxidation. It addresses minor surface cracks and oxidation. Fog Seal is typically applied a few years after the road surface is installed.

B. Prevention Maintenance:

Micro surfacing: Micro surfacing is an application of a mixture of water, asphalt emulsion, aggregate (very small crushed rock), and chemical additives to an existing asphalt pavement surface. Polymer is commonly added to the asphalt emulsion to provide better mixture properties. It can apply in a single or double layers double on the pavement distress conditions.

(PROJECT 2023-02, CITY-WIDE PAVING CONTINUED)

Chip Seals: Chip seal is a two-steps process which first an application of asphalt emulsion and then a layer of crushed stone to an existing asphalt pavement surface. It addressed minor cracking less than ¼", raveling and oxidization.

Cape Seals: Cape seal is an application of a chip seal follow by the application of slurry seal or micro surfacing a week or two later.

Thin-asphalt Overlay: An ultra-thin (0.75" to 1") of paving mix is place and compacted on the existing pavement. This application addressed low-severity cracking (<1/4"), raveling, friction loss and oxidation.

C. Minor Rehabilitation:

Mill and Overlay: Milling the top 1.5" – 2" of existing pavement from a road then install an overlay layer. This application is used on roads which have moderate cracking within the surface course of the road and the binder course and gravel subbase are still in good conditions.

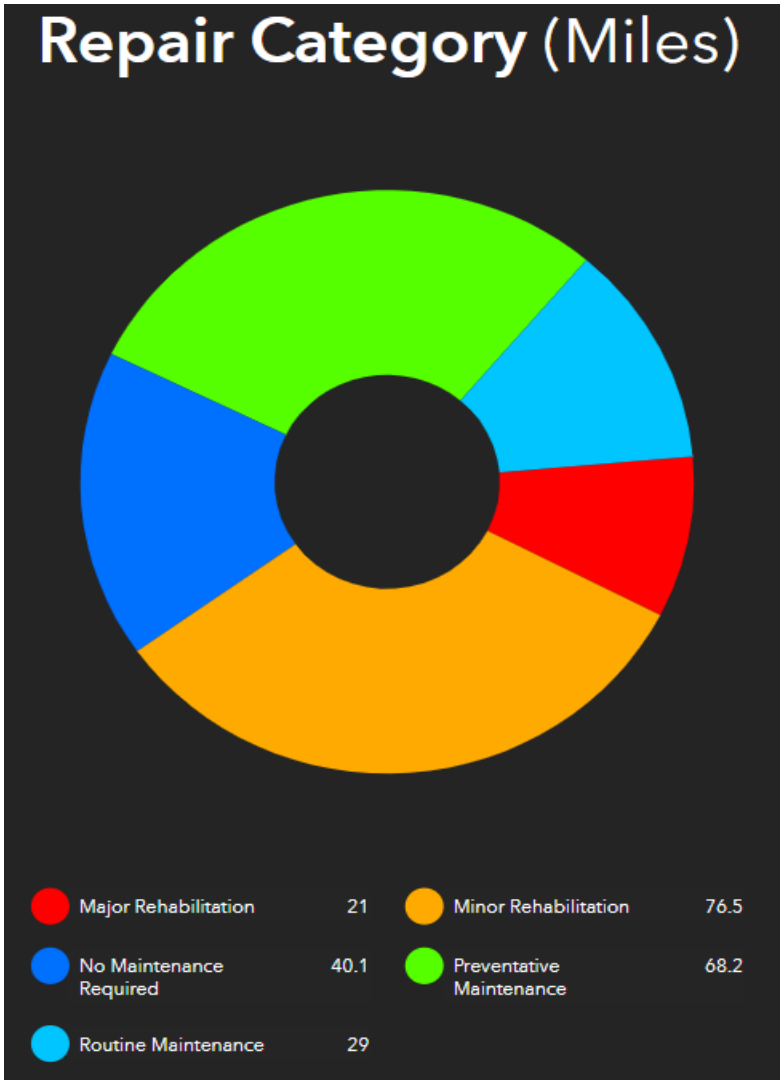
D. Major Rehabilitation

Full Depth Reclamation: Full depth reclamation is a process which the deteriorated street is pulverized for a depth of 9-12 inches including the entire existing pavement thickness plus a portion of the underlying gravel sub-base. This pulverized material is blended together and recycle into a new homogeneous sub-base. New pavement will be installed on the upgraded subbase. This application is typically use on roads that have moderate to severe pavement distress and underlying base issue.
Reconstruction: Reconstruction is to include remove of the existing pavement and subbase, new roadbed base material is imported and compacted. New pavement will be installed on the new subbase. This application typically use on the road have moderate to severe pavement distress and underlying base issue, where existing subbase is non-suitable that require it to be removed and replaced.

(PROJECT 2023-02, CITY-WIDE PAVING CONTINUED)

Table 1: Estimated Life Spans of Pavement Treatments and RSR Value

Treatment Type	Estimated Life Span	RSR Value
Crack Seal	3-5 years	70-100
Fog Seal	2-4 years	70-100
Micro surfacing	6-8 years	70+
Chip Seals	5-7 years	60-90
Cape Seals	8-10 years	60-90
Thin-asphalt Overlay	8-10 years	70+
Mill and Overlay	12-15 years	45-70
Full depth reclamation	20-25 years	0-60
Reconstruction	20-25 years	0-60



The average RSR of Lowell's roadway network is currently 70.8. 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.

(PROJECT 2023-02, CITY-WIDE PAVING CONTINUED)

OVERALL: ROADWAY REPAIR BACKLOG SUMMARY

Repair Method	Length (Miles)	Square Yards	Percent Repair	Estimated Cost
Major Rehabilitation	20.99	327,028.66	8.94%	$ 15,697,375.57
Minor Rehabilitation	76.53	1,243,492.87	32.58%	$ 23,875,063.18
Preventative Maintenance	68.18	1,142,784.79	29.03%	$ 10,970,734.01
Routine Maintenance	29.04	487,778.47	12.36%	$ 351,200.50
No Maintenance Required	40.13	664,304.19	17.09%	$ -
Total	**234.87**	**3,865,388.98**	**100.00%**	**$ 50,894,373.25**

The estimated cost accounts for curb to curb improvements only; does not include any drainage, sidewalk, ADA, gravel subbase or utility improvement.

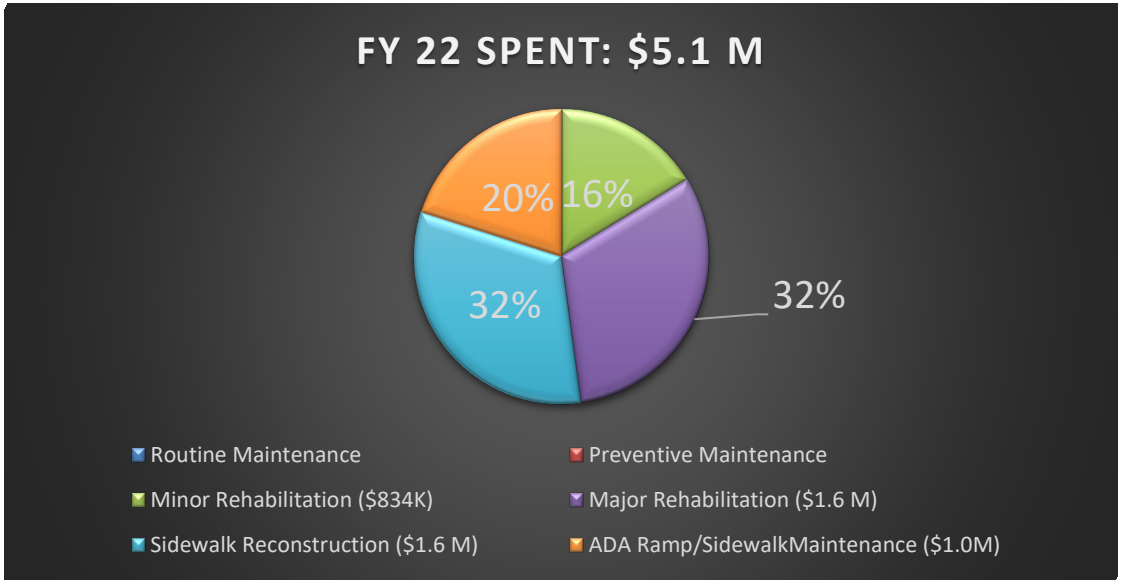
(PROJECT 2023-02, CITY-WIDE PAVING CONTINUED)

CITY OF LOWELL ROADWAY CAPITAL IMPROVEMENT PLAN

Based on the updated data, Engineering Division is able to utilize analysis tools within our Pavement Management Program to prioritize repairs and develop a Capital Improvement Plan (CIP) that includes both reconstruction and maintenance practices. Maintenance priority is based on many considerations, not just the condition of the roadway itself. Factors that affect prioritization include but are not limited to:

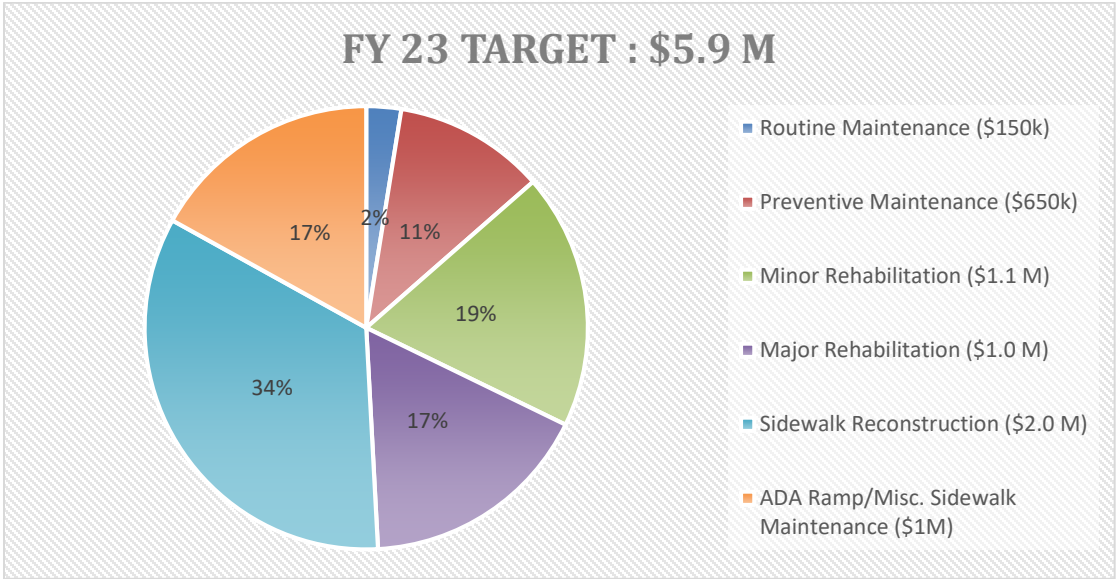
- Condition of Roadway (including top course, base course, and gravel material),
- Road Surface Rating,
- Cost Benefit Value,
- Type of Roadway,
- Sidewalk Conditions,
- Adjacent projects planned by the City, State or private entity,
- Utilities conditions (water, sewer, drainage, gas, etc.),
- Input from residents, City Councilor, Manager's office, School Department, and other municipal department,
- Cost of construction and/or maintenance work,
- Average daily volume of traffic.

During FY22, the City received approximately $1.88 million apportioned by the Commonwealth's Chapter 90 road paving program and $3.0 million Capital fund, total of approximate $4.89 million. Engineering Division allocate $5.1 million to the citywide roadway and sidewalk program as displayed in the accompanying graphic.



(PROJECT 2023-02, CITY-WIDE PAVING CONTINUED)

For FY 23, Engineering Division propose allocation of funding as follows, including routine and preventive maintenance, minor and major roadway rehabilitation, and sidewalk reconstruction:



Proposed List of Sidewalk Reconstruction and Road Rehabilitation/Reclamation Project 2023 – 2024[59]

Broadway: from School St to Wilder St
Walker St: from Middlesex St to Pawtucket St
Carl St: from Westford St to Technology Dr
University Ave: from Riverside St to Dracut TL
Hale St: from YMCA Dr to End
Highland Ave: from Parker St to Pine St
Wachusett St: from 12th St to 13th St
Sidney Street: from Moore Street to End

[59] This street list is subject to change due to utility coordination and available budget/resources.

(PROJECT 2023-02, CITY-WIDE PAVING CONTINUED)

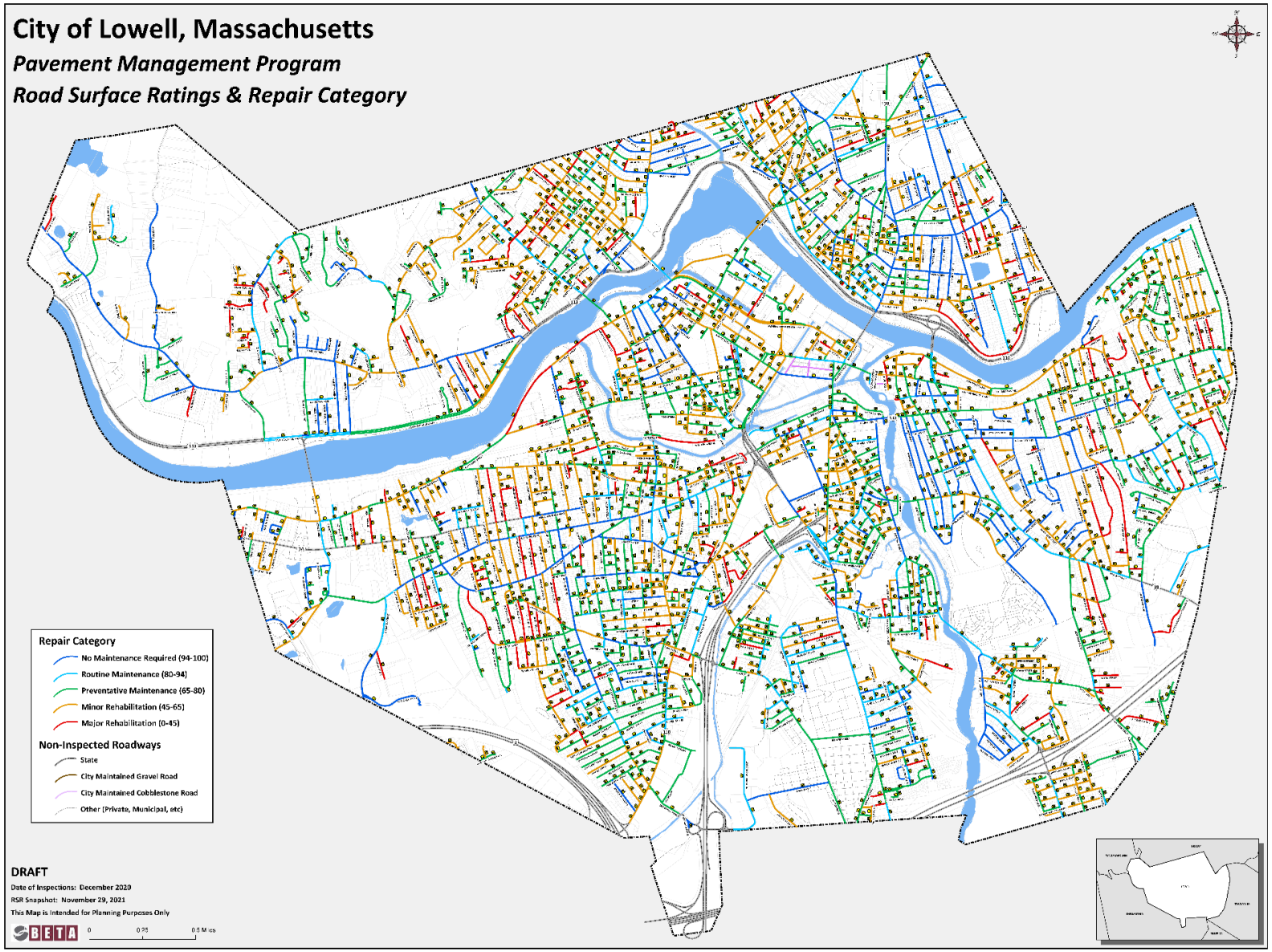
Example of Street in need of rehabilitation (Walker Street)



Example of Street in need of rehabilitation (Broadway Street)



(PROJECT 2023-02, CITY-WIDE PAVING CONTINUED)



PROJECT NUMBER: 2023-02

FINANCING PLAN: CITY-WIDE PAVING/ SIDEWALKS PROGRAM

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CITY-WIDE PAVING & SIDEWALKS PROGRAM		**$ 4,887,841**
PAVING - STREETS	$ 3,087,841	
CRACK SEALING	$ 150,000	
STREETS/ PREVENTATIVE MAINTENANCE PROGRAM	$ 650,000	
SIDEWALKS & CURBING - IMPROVEMENTS	$ 1,000,000	
	TOTAL PROJECT BUDGET	$ 4,887,841

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 3,010,000**
FY2023 PROPOSED FUNDING - CITY BONDS	$ 3,010,000	
INTERGOVERNMENTAL REVENUE		**$ 1,877,841**
MASSDOT FUNDING (CHAPTER 90) - FY2023 APPORTIONMENT	$ 1,877,841	
	TOTAL FINANCING SOURCES	$ 4,887,841

PROJECT NUMBER: 2023-03

TIGER BRIDGE PROGRAM – CENTRAL STREET BRIDGE

IMPACT ON THE OPERATING BUDGET

THE CITY OF LOWELL HAS EMBARKED ON A SIGNIFICANT, CITY-WIDE BRIDGE REPAIR PROGRAM OVER THE PAST SEVERAL YEARS WHICH HAS INCLUDED THE COMPLETE REPLACEMENT OF MULTIPLE CITY BRIDGES, FUNDED THROUGH A VARIETY OF SOURCES. THIS PROJECT CONTINUES THE MOMENTUM ON THE OTHER BRIDGES THROUGHOUT THE CITY. THESE REPAIRS ARE NECESSARY AND HAVE POSITIVE IMPACTS ON PUBLIC SAFETY AND ECONOMIC DEVELOPMENT. WHILE THE DEBT SERVICE WILL IMPACT THE OPERATING BUDGET, AS PROJECTS ARE COMPLETED AND BONDS ARE PERMANENTLY FINANCED, THERE WILL BE REDUCED MAINTENANCE COSTS INCURRED BY THE CITY IN ORDER TO PASS STATE INSPECTIONS. THESE BRIDGES ALSO PROVIDE CRITICAL ROUTES FOR PUBLIC SAFETY (POLICE, FIRE, & EMS), BUS SCHEDULED FOR SCHOOL CHILDREN, AND GENERAL TRAFFIC PATTERNS FOR RESIDENTIAL COMMUTERS.

EXISTING CONDITIONS/ COMMENTS

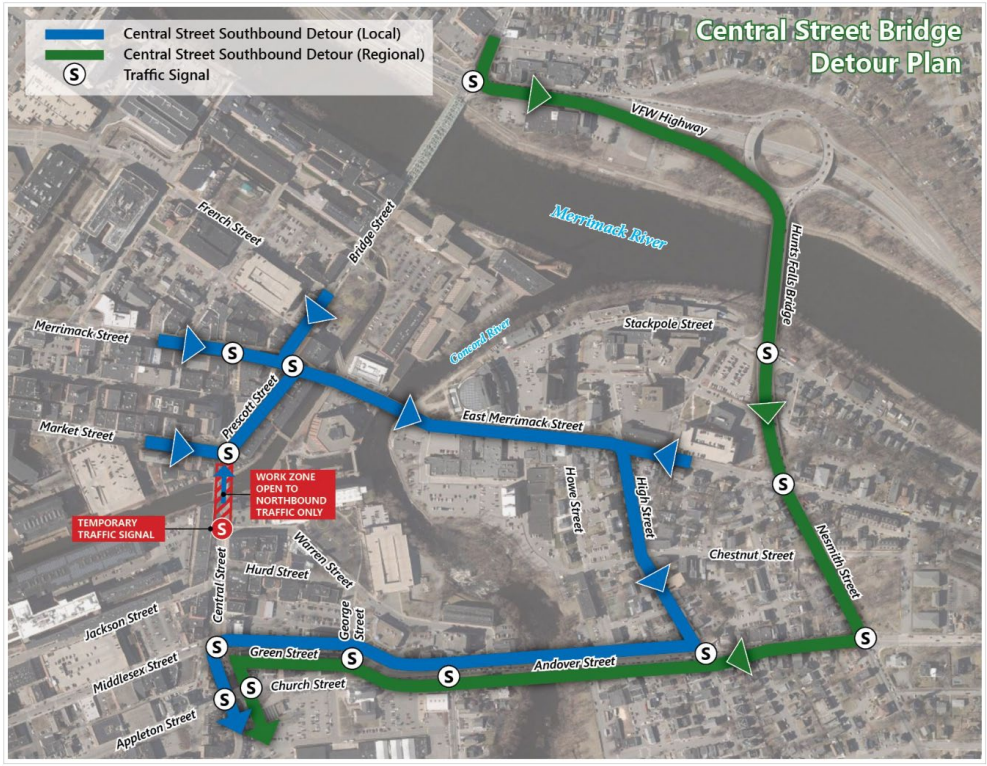
Construction of the Lowell Canal Bridges (TIGER) Program continues as scheduled, into 2022. Central Street over the Pawtucket Canal is the last of the five bridges scheduled for completion, with a current completion date anticipated in September 2022. The original construction sequencing included the superstructure to be rehabilitated within three phases to allow for two lanes of vehicular traffic, northbound and southbound, to travel in each direction across the bridge during construction. Upon receipt of a recent state bridge inspection report completed in September 2020, the overall rating of the Central Street over the Pawtucket Canal bridge was degraded to a rating of 3 (3 of 10), which although still safe for vehicular and pedestrian use, requires more frequent state inspections. The frequency of bridge inspections will be increased from an annual inspection to one every six months.

In February 2021, traffic was reduced to one-way in a northbound direction and southbound traffic has been detoured and coordinated appropriately with emergency services. Upon beginning the construction and removing the decking material, additional deterioration of the bridge members was discovered. The original contracted construction included partial beam replacement which provided an extended bridge life of 10 to 20 years. Given the additional deterioration that was discovered, full beam replacement has been recommended. Full beam replacement will provide an extended bridge life of approximately 40 to 50 years. The City, MassDOT, the contractor, have completed a revised bridge design and ordered the steel for the full beam replacement. There is a 10 month lead time on the procurement of the steel and steel is anticipated to arrive onsite in May/June 2022. Bridge utility and demolition work will resume in spring 2022. Phase 1 in its current configuration will continue into fall/water 2022. It is anticipated that two-way traffic will resume when Phase 2 is underway at the end of 2022. Overall bridge construction completion is anticipated to be completed in summer/fall 2023.

(PROJECT 2023-03, CENTRAL STREET BRIDGE CONTINUED)

FY2023 Funding Update and Proposal from DPD:

Additional funding is needed to ensure that this project is completed. There is approximately $1 million in the FY21 capital authorization remaining for the project. The City must use the existing capital funds to cover an amendment to the design contract. The current cost estimate from MAS is $4.5 million. The City is responsible for $2.25 million to finish the project (MassDOT will cover the other half) and anticipate using the rest of the FY21 capital funds to support the remaining work.



PROJECT NUMBER: 2023-03

FINANCING PLAN: CITY-WIDE BRIDGE REPAIR PROGRAM - CENTRAL STREET (TIGER)

PROGRAM EXPENDITURES	DETAIL	SUMMARY
"TIGER" BRIDGE REPAIR PROGRAM - VARIOUS BRIDGES		**$ 31,037,373**
DESIGN DEVELOPMENT (PREVIOUSLY FUNDED) - KLEINFELDER	3,954,116	
CENTRAL STREET BRIDGE CONSTRUCTION (ADDITIONAL FUNDING)	**4,500,000**	
CONSTRUCTION (PREVIOUSLY FUNDED) - MAS BUILDING & BRIDGE, INC.	20,283,257	
CONSTRUCTION CONTINGENCY (PREVIOSULY FUNDED)	1,600,000	
DESIGN CONTINGENCY (PREVIOUSLY FUNDED)	$ 700,000	
	TOTAL PROJECT BUDGET	$ 31,037,373

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 8,200,000**
G.O. BOND PROCEEDS (LOAN ORDER DATED 3/2/2016)	$ 600,000	
G.O. BOND PROCEEDS (LOAN ORDER DATED 1/24/2018)	$ 3,600,000	
G.O. BOND PROCEEDS (LOAN ORDER DATED 6/9/2020)	$ 2,000,000	
FY2023 PROPOSED FUNDING - CITY BONDS	$ 2,000,000	
LEGAL SETTLEMENTS		**$ 1,347,623**
ENEL SETTLEMENT	$ 1,347,623	
INTERGOVERNMENTAL REVENUE		**$ 21,489,750**
MASSDOT FUNDING (PREVIOUSLY FUNDED)	$ 3,600,000	
UMASS LOWELL FUNDING (MASTER AGREEMENT)	$ 2,000,000	
MASSDOT FUNDING (ADDITIONAL)	$ 2,500,000	
FHWA TIGER GRANT	$ 13,389,750	
	TOTAL FINANCING SOURCES	$ 31,037,373

PROJECT NUMBER: 2023-04

"CAMBODIA TOWN" INFRASTRUCTURE IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET

"CAMBODIA TOWN" IS RECOGNIZED AS ONE OF THE NATION'S RICHEST OUTPOSTS OF KHMER CULTURE AND CUISINE. THEIR CURRENT STATE OF DISREPAIR, HOWEVER, IS A MAJOR HINDRANCE TO POTENTIAL ECONOMIC DEVELOPMENT THROUGHOUT THIS AREA. IMPROVEMENTS TO THE AREA WILL BE A CATALYST TO FUTURE ECONOMIC DEVELOPMENT AND WILL EXPAND THE CITY'S TAX BASE. THE DEBT SERVICE FOR THESE IMPROVEMENTS WILL BE PAID FROM THE GENERAL FUND WHEN THE BONDS ARE PERMANENTLY FINANCED.

BACKGROUND

"Cambodia Town" is a small neighborhood located within the larger Highlands Neighborhood at the west end of the City of Lowell. Lowell is home to the second largest Cambodian American community in the United States. There are several Cambodian American and South East Asian businesses of all sizes and kinds including: restaurants, jewelry stores, supermarkets, convenience stores, and well as the Cambodian Mutual Assistance Association ("CMAA") which provides culturally appropriate social services. The neighborhood is also home to the Boys and Girls Club and one of the most prominent public parks in the City called Roberto Clemente Park, but which is locally identified as Pailin Park by the local residents. This vibrant neighborhood is mostly residential, but with a strong business presence, which the City considers a unique place that attracts local residents and tourists as an economic development opportunity.

Unfortunately, the Branch Street corridor (the main commercial corridor of the neighborhood) is a vehicular-oriented strip that deters pedestrian friendly traffic and holds some of the highest concentrations of traffic accidents in the City. The corridor is perceived as dangerous for pedestrians and deters foot traffic into businesses, potentially hindering economic development prospects for the local businesses and affecting the quality of life of the local residents.



Photo Credi - Tony Luong

PROJECT NUMBER: 2023-04

FINANCING PLAN: CAMBODIATOWN INFRASTRUCTURE PROJECT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CAMBODIA TOWN INFRASTRUCTURE PROJECT		**$ 450,000**
SIDEWALK/ INFRASTRUCTURE IMPROVEMENTS	250,000	
REPAIRS & IMPROVEMENTS TO LOWER LOCKS	$ 200,000	
	TOTAL PROJECT BUDGET	$ 450,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 250,000**
FY2023 PROPOSED FUNDING - CITY BONDS	$ 250,000	
INTERGOVERNMENTAL REVENUE		**$ 200,000**
LEGISLATIVE EARMARK (STATE REP. RADY MOM)	$ 200,000	
	TOTAL FINANCING SOURCES	$ 450,000

PROJECT NUMBER: 2023-05

DOWNTOWN SIDEWALK VAULT ABANDONMENT PROGRAM

IMPACT ON THE OPERATING BUDGET

THIS PROJECT WILL EXPAND THE CITY-WIDE PROGRAM AND POLICY TO ABANDON SIDEWALK VAULTS IN VARIOUS LOCATIONS THROUGHOUT THE CITY AS VAULTS ARE FOUND TO BE IN DETERIORATED CONDITION AND/OR TO ADDRESS ADA ACCESSIBILITY CONSTRAINTS. THE DEBT SERVICE FOR THE DEBT SERVICE ASSOCIATED WITH THIS PROJECT WILL BE PAID BY THE GENERAL FUND.

EXISTING CONDITIONS/ COMMENTS

The City has a preliminary inventory of vaults that exist throughout the City. Hundreds of vaults beneath City sidewalks exist throughout the City, and primarily within the downtown area. These are extensions of building foundations that extend beneath the City's sidewalk. Some of these vaults have deteriorated to a condition where property owners have pursued abandonment of these vaults due to water leaking into the vault and basements, failing at the vault surface, or for other reasons. These locations may also provide ADA accessibility constraints.

A formal vault program will be recommended for funding in future years dependent on the success of this year's implementation of the program.



PROJECT NUMBER: 2023-05

FINANCING PLAN: SIDEWALK VAULT ABANDONMENT PROGRAM

PROGRAM EXPENDITURES	DETAIL	SUMMARY
SIDEWALK VAULT ABANDONMENT PROGRAM		**$ 150,000**
LAND ACQUISITION AND SITE IMPROVEMENTS/ SIDEWALK REPAIR	$ 150,000	
	TOTAL PROJECT BUDGET	$ 150,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 150,000**
FY2023 PROPOSED FUNDING - CITY BONDS	$ 150,000	
	TOTAL FINANCING SOURCES	$ 150,000

PROJECT NUMBER: 2023-06

TRAFFIC SIGNALIZATION (CITY-WIDE)

IMPACT ON THE OPERATING BUDGET

REGULAR REPLACEMENT AND UPGRADES OF TRAFFIC SIGNALIZATION EQUIPMENT AND IMPROVEMENTS TO INTERSECTIONS IS A CRTICAL COMPONENT OF THE CAPITAL BUDGET. MANY OF THE CITY'S TRAFFIC LIGHTS ARE BEYOND THEIR USEFUL LIFE AND REQUIRE REGULAR MAINTENANCE AND REPAIRS FROM THE DPW – OFTEN TIMES LATE AT NIGHT WHICH REQUIRES OVERTIME. A REGULAR REPLACEMENT SCHEDULE OF PRIORITY INTERSECTIONS HELPS MITTIGATE THESE COSTS, AS WELL AS ALLOWS THE CITY TO IMPLEMENT THE LATEST TECHNOLOGY TO HELP EASE TRAFFIC CONGESTION AND ENSURE PROPER CONTROLS FOR PUBLIC SAFETY AND EMERGENCY VEHICLES TO EASILY PASS THROUGH INTERSECTIONS.

EXISTING CONDITIONS/ COMMENTS

The Department of Planning and Development ("DPD") has completed several engineering reports that concluded that installation of a traffic signal is justified at each of the four intersections:

1. Mammoth Road and East Meadow Road
2. Stedman Street and Westford Street
3. Westford Street and Wilder Street
4. Middlesex Street and Baldwin Street

The Department of Planning and Development ("DPD") has requested the City split the costs into a two-year time frame. Funding is included for year one and is programmed into the five-year capital plan ("CIP") for the next year (FY2024).

(PROJECT 2023-06, TRAFFIC SIGNALIZATION CONTINUED)



Mammoth Rd. & E. Meadow Rd.



Westford St. & Stedman St.

(PROJECT 2023-06, TRAFFIC SIGNALIZATION CONTINUED)



Westford St. & Wilder St.



Middlesex St. & Baldwin St.

PROJECT NUMBER: 2023-06

FINANCING PLAN: TRAFFIC SIGNALIZATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
TRAFFIC SIGNALIZATION		**$ 400,000**
VARIOUS INTERSECTIONS (YEAR 1 OF 2 YEAR PLAN)	$ 400,000	
	TOTAL PROJECT BUDGET	$ 400,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 400,000**
FY2023 PROPOSED FUNDING - CITY BONDS	$ 400,000	
	TOTAL FINANCING SOURCES	$ 400,000

PROJECT NUMBER: 2023-07

MASTER PLAN IMPLEMENTATION – WAYFINDING IN BUSINESS DISTRICTS

IMPACT ON THE OPERATING BUDGET

ECONOMIC DEVELOPMENT IS NOT ONLY A KEY PRIORITY AREA FOR THE CITY COUNCIL AND THE CITY MANAGER'S ADMINISTRATION, BUT IT IS ALSO INTRINSICALLY TIED TO MANY ANNUAL REVENUE SOURCES. MEALS TAXES AND OTHER LOCAL RECEIPTS ARE ALL DRIVEN BY THE LEVEL OF ECONOMIC ACTIVITY IN THE CITY. ALTHOUGH THE CITY OF LOWELL'S MAIN BUSINESS HUB IS THE DOWNTOWN, THERE ARE ALSO SEVERAL VIBRANT NEIGHBORHOOD BUSINESS DISTRICTS THROUGHOUT THE CITY. THIS PROJECT WILL HELP FACILITATE ECONOMIC DEVELOPMENT IN THOSE DISTRICTS. THE DEBT SERVICE FOR THIS PROJECT WILL BE PAID BY THE GENERAL FUND.

BACKGROUND/ EXISTING CONDITIONS

Despite the recent development and other activities in Downtown Lowell, including projects like Mill No. 5 and wayfinding initiatives to connect cultural hubs to key destinations, Downtown Lowell feels disconnected from parking facilities, parks and recreational hubs, nearby residential neighborhoods, UMass Lowell, and other major destinations. In fact, in many ways, Downtown Lowell feels disconnected from itself. Though it's a relatively compact neighborhood, each part of Downtown feels separate from the others. The combination of auto-dominated infrastructure and a lack of a coordinated pedestrian wayfinding system creates an uninviting experience for Downtown Lowell visitors and perpetuates the perception that Downtown is not accessible visitors, residents, or patrons. Though ample parking is available in Downtown Lowell, there is a strong preference for street parking and a perception that parking is lacking. Improved signage, wayfinding, and curbside management could address this incorrect perception.

A wayfinding system supports overall accessibility of a commercial district. It benefits pedestrians and bicyclists, and directs motorists to park and walk. Without clear visual cues, customers may find it difficult to park or may be less aware of local offerings. A comprehensive wayfinding system is needed. There are a wide variety of pedestrian- and vehicle-oriented signage in Downtown Lowell. Most signs are oriented towards vehicles. Cultural and pedestrian signage is available, but can get lost in the auto-oriented signage. Some areas suffer from excessive signage, or "sign clutter;" this clutter is confusing and can cause visitors to disregard signage. Many signs are in disrepair and since signs have been installed by different entities at different times, it is sometimes unclear who is responsible for maintaining each sign. Combined with strategic streetscape enhancements, a comprehensive signage and wayfinding program would contribute to an improved Downtown "image" and make Downtown Lowell more welcoming and inviting to visitors.

(PROJECT 2023-07, MASTER PLAN - WAYFINDING CONTINUED)



PROJECT DESCRIPTION

There are a lot of signs in Downtown Lowell with a variety of designs, colors, and owners. Many of the signs are aimed towards drivers, but there are pedestrian-scale signs posted by several different organizations. Some signs are in disrepair and the number of different signing programs can be confusing to people unfamiliar with Downtown Lowell. This project proposes a single, consistent signage and wayfinding program that intercepts visitors, directs visitors to parking and other destinations, and provides walking distances and times so pedestrians can more easily navigate Downtown Lowell. This program would consolidate existing wayfinding in Downtown to develop a coordinated and easily identifiable aesthetic. Expressive, appropriate, and strategic signage solutions are a valuable addition to the community. Distinctive wayfinding and signage can make a city more user-friendly to visitors, residents, and local employees. Implementing an innovative civic brand strategy can also create a more dynamic sense of place.

PROJECT NUMBER: 2023-07

FINANCING PLAN: MASTER PLAN IMPLEMENTATION: WAYFINDING

PROGRAM EXPENDITURES	DETAIL	SUMMARY
SIGNAGE/ WAYFINDING - INFRASTRUCTURE IMPROVEMENTS		**$ 250,000**
KIOSKS FOR WAYFINDING	$ 175,000	
PEDESTRIAN DIRECTIONAL SIGNS	$ 25,000	
PARKING ID SIGNS	$ 25,000	
POST-MOUNTED PARK ID	$ 25,000	
	TOTAL PROJECT BUDGET	$ 250,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 250,000**
FY2023 PROPOSED FUNDING - CITY BONDS	$ 250,000	
	TOTAL FINANCING SOURCES	$ 250,000

PROJECT NUMBER: 2023-08

WESTFORD STREET LANDFILL – ENVIRONMENTAL COMPLIANCE

IMPACT ON THE OPERATING BUDGET

THE CITY OF LOWELL MUST MEET ONGOING COMPLIANCE REQUIREMENTS TO MASSDEP IN CONNECTION WITH A FORMER LANDFILL. THESE COSTS WILL ENSURE COMPLIANCE AND AVOID ANY POTENTIAL FINES ASSOCIATED WITH NON-COMPLIANCE. THE DEBT SERVICE WILL BE PAID FROM THE GENERAL FUND.

BACKGROUND/ EXISTING CONDITIONS

The City of Lowell Westford Street Sanitary Landfill (the "landfill") is a former municipal solid waste landfill situated between Westford Street and Stedman Street in the Princeton Village/Drum Hill area of the City of Lowell. The landfill was closed to waste circa 1996. This funding recommendation is to address ongoing 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. The proposed work includes the following:

- Groundwater sampling & reporting (2 rounds);
- Monthly perimeter gas monitoring (8 rounds);
- Landfill gas sampling (4 rounds)
- Annual landfill inspection;
- Revised environmental monitoring plan;
- Landfill liner (FML) repairs.

PROJECT NUMBER: 2023-08

FINANCING PLAN: WESTFORD STREET LANDFILL - ENVIRONMENTAL COMPLIANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
WESTFORD STREET LANDFILL - ENVIRONMENTAL COMPLIANCE		**$ 100,000**
SAMPLING, REPORTING, FML REPAIRS, INSPECTIONS, ETC.	$ 100,000	
	TOTAL PROJECT BUDGET	$ 100,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 100,000**
FY2023 PROPOSED FUNDING - CITY BONDS	$ 100,000	
	TOTAL FINANCING SOURCES	$ 100,000

PROJECT NUMBER: 2023-09

PARKS & OPEN SPACE IMPROVEMENTS (KOUMANTZELIS PARK)

IMPACT ON THE OPERATING BUDGET

THE CITY OF LOWELL'S PARKS DIVISION OF DPW MAINTAINS OVER 75+ PARKS PER YEAR. BUDGETARY CONSTRAINTS SINCE THE ECONOMIC DOWNTURN OF 2009 HAVE IMPACTED STAFFING IN THE DEPARTMENT AND THE CONDITION OF MANY PARKS, INCLUDING THEIR GROUNDS AND AMENITIES HAVE DETERIORATED OVER TIME. THIS CAPITAL INVESTMENT WILL REDUCE OPERATING COSTS ASSOCIATED WITH THESE PARKS. THE DEBT SERVICE FOR THESE CAPITAL IMPROVEMENTS WILL BE PAID FROM THE GENERAL FUND.

ARPA ELIGIBILITY

In regards to the American Rescue Plan Act ("ARPA"), the Department of the Treasury has published an FAQ document that clarifies the rule, as it related to Parks Improvements. The FAQ states that "Coronavirus State and Local Fiscal Recovery Funds" can be used for the following purposes for outdoor space/parks:

1. To improve spaces in areas that have been disproportionately impacted by the pandemic. This provision refers to projects in a "Qualified Census Tract" and can include improving park space that will benefit the health and wellness of these communities.
2. Maintenance and upkeep issues because of the increased use parks saw during the pandemic. Addressing these issues are allowable expenses under the ARP.

As of writing, the City Administration is awaiting the completion of a robust series of public input sessions before final allocation of ARPA funding. However, it is worth noting that, while these projects are recommended here, there is additional park improvements to be contemplated and funded via ARPA. The City Administration is resolved to utilizing this capital funding to maximize the projects funded with ARPA, and vice-versa.

BACKGROUND/ EXISTING CONDITIONS

In the FY2022 capital budget, the Lowell City Council authorized $500,000 for field lighting at the Roberto Clemente Baseball field. Additional funding is needed to complete the design and construction of the lights and make other necessary site improvements. Additional funding is requested to make improvements to baseball fields, city-wide.

PROJECT NUMBER: 2023-09

PROJECT DESCRIPTION

The recommendation of $500,000 in FY2023 is for Koumantzelis Park in the Acre neighborhood. The money would close the anticipated funding gap for the implementation of new athletic lighting at the Roberto Clemente Baseball Field. Remaining funds would go towards a new restroom and concession facility. Koumantzelis currently has no lighting or restroom/ concession facilities. These would be new amenities added to the park.

Implementation of these improvements would help meet the following action items from the City's Open Space and Recreation Plan:

1. Goal #4/ Action # 20: Provide better restroom facilities at parks;
2. Goal #6/ Action #15: Renovate Clemente Field at Koumantzelis Park to include improved lighting, concessions, restrooms, and a scoreboard.





PROJECT NUMBER: 2023-09

FINANCING PLAN: PARKS AND OPEN SPACE IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PARKS AND OPEN SPACE IMPROVEMENTS		**$ 1,200,000**
ROBERTO CLEMENTE FIELD LIGHTS (PREVIOUSLY FUNDED)	500,000	
KOUMANTZELIS PARK IMPROVEMENTS (RESTROOM, CONCESSIONS, & LIGHTS)	$ 500,000	
CITY-WIDE BASEBALL FIELD IMPROVEMENTS	$ 200,000	
	TOTAL PROJECT BUDGET	$ 1,200,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 1,200,000**
G.O. BOND PROCEEDS (LOAN ORDER DATED 6/8/2021)	$ 500,000	
FY2023 PROPOSED FUNDING - CITY BONDS	$ 700,000	
	TOTAL FINANCING SOURCES	$ 1,200,000

PROJECT NUMBER: 2023-10

MARKET STREET OVER MERRIMACK STREET BRIDGE: DESIGN/ ENGINEERING

IMPACT ON THE OPERATING BUDGET

THE DEBT SERVICE ASSOCIATED WITH THIS DESIGN PROJECT SHALL BE PAID BY THE GENERAL FUND.

BACKGROUND/ EXISTING CONDITIONS

A set of design documents and cost estimate were completed in 2017. Even though Chapter 85 approval doesn't expire, the City Engineer's office has advised that the City resubmit the design to MassDOT for review in case of any regulation/guideline change. Once that process is completed, then local permitting is needed along with update construction cost estimate. This funding will allow for any additional design/ engineering work necessary to prepare bid documents and ascertain new cost estimates. In 2017, the cost estimate provided by TEC was approximately $1.35 million. However, current estimates based on escalated materials would bring the total closer to $2.8 million.



PROJECT NUMBER: 2023-10

FINANCING PLAN: MARKET STREET OVER MERRIMACK CANAL - BRIDGE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
MARKET STREET BRIDGE OVER MERRIMACK CANAL		**$ 280,000**
DESIGN/ ENGINEERING	$ 280,000	
	TOTAL PROJECT BUDGET	$ 280,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 280,000**
FY2023 PROPOSED FUNDING - CITY BONDS	$ 280,000	
	TOTAL FINANCING SOURCES	$ 280,000

PROJECT NUMBER: 2023-11

DPW/ELECTRICAL – PORTABLE GENERATOR

IMPACT ON THE OPERATING BUDGET

THE PURCHASE OF A PORTABLE GENERATOR WILL ALLOW THE ELECTRICAL DIVISION OF DPW IS A CRITICAL COMPONENT TO ENSURE 24/7 OPERATIONS IN THE CITY. THE CITY'S CURRENT EQUIPMENT IS AGEING AND IS UNRELIABLE. THE DEBT SERVICE ASSOCIATED WITH THIS DESIGN PROJECT SHALL BE PAID BY THE GENERAL FUND.

BACKGROUND/ EXISTING CONDITIONS

This recommendation is a continuation of the FY22 request to purchase a portable Generator. The amount requested in FY22 was not sufficient to purchase the needed generator given the price escalations that the construction industry has experienced. Replacement of existing portable backup generator used during emergency conditions with power loss and for remote power during public events. This generator is a 220 kVA portable generator, designed to provide reliable power to meet the most demanding requirements. The City is in need of a generator designed and built to withstand tough environments at construction sites and provide dependable temporary power at entertainment venues and disaster recovery operations.

The existing generator has exceeded its' useful life and has become unreliable for usage. Over the past two years, City Electricians have made repairs necessary to provide power to remote locations. An entire location for the Folk Festival and Winterfest was in jeopardy of not having power unless these repairs were successful. A portable emergency generator is essential for the backup power at the Senior Center and other locations affected by emergency situations.

Having a reliable power source during an emergency situation can be vital during an event with large-scale power outages. Rental replacements are not always available and are often hours, if not days away when demand is high. This generator will also be used to supply power for the City's many festivals and City buildings, including LeLacheur Park.

PROJECT NUMBER: 2023-11

FINANCING PLAN: DPW/ ELECTRICAL - PORTABLE GENERATOR

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PORTABLE GENERATOR		**$ 170,000**
EQUIPMENT PURCHASE	$ 170,000	
	TOTAL PROJECT BUDGET	$ 170,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 170,000**
G.O. BOND PROCEEDS (LOAN ORDER DATED 6/28/2021)	$ 90,000	
FY2023 PROPOSED FUNDING - CITY BONDS	$ 80,000	
	TOTAL FINANCING SOURCES	$ 170,000

PROJECT NUMBER: 2023-12

INLAND STREET IMPROVEMENT PROJECT – ROADWAY/ SIDEWALKS

IMPACT ON THE OPERATING BUDGET

THE CITY'S DPW IS FREQUENTLY CALLED TO ADDRESS ISSUES IN THIS AREA RELATED TO FALLEN TREE LIMBS AND DOWNED WIRES, ASSOCIATED WITH THE POOR CONDITIONS. THIS CAPITAL IMPROVEMENT WILL ALLEVIATE THE NEED FOR CONSTANT MAINTENANCE AND REPAIR FOR THE INFRASTRUCTURE IN THE AREA. THE DEBT SERVICE ASSOCIATED WITH THE PROJECT WILL BE PAID BY THE GENERAL FUND.

ARPA ELIGIBILITY

As of writing, the City Administration is awaiting the completion of a robust series of public input sessions before final allocation of ARPA funding. However, it is worth noting that, while components of this project are recommended for funding here, there is additional work to be contemplated and funded via ARPA. The City Administration is resolved to utilizing this capital funding to maximize the projects funded with ARPA, and vice-versa.

Although not included in this capital request, this street is a good candidate for sewer separation. Sewer separation and replacement of water main could be considered as an ARPA eligible project in coordination with this project. Drainage could also be ARPA eligible. Pavement directly associated with some of this work could also be ARPA eligible.

BACKGROUND/ EXISTING CONDITIONS

The area around the Washington School lacks sidewalks. 14 mature existing trees along Inland Street have compromise the accessibility, condition and drainage of the roadway and sidewalk along Inland Street. The mature trees have extended into the roadway and in many cases have taken over the sidewalk. There have been cases where tree limbs have fallen onto houses or knocked out utility wires. This area also lacks a safe crossing across Chelmsford Street. This request has come up in previous City Council motion requests and DPW has performed routine pothole repairs and limb removals as needed.

National Grid completed gas main work on the street and installed an overlay on the street in 2021. While the condition of the overlay is in fair condition, the trees protruding into the roadway, inaccessible sidewalks, and drainage issues continue to be an issue. The roadway needs to be lowered and drainage needs to be corrected.

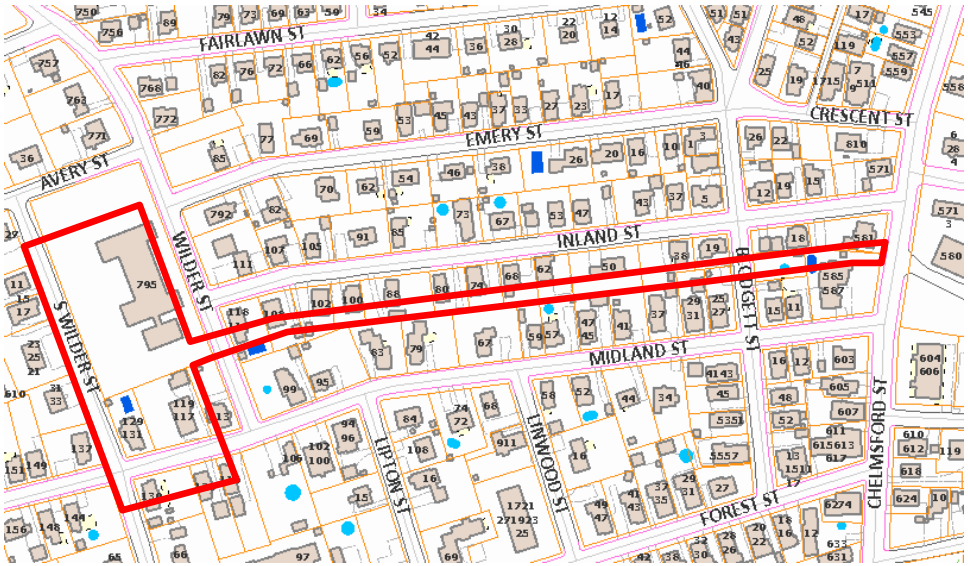
(PROJECT 2023-12, INLAND STREET CONTINUED)

PROJECT DESCRIPTION

The project includes installation of new sidewalks around the Washington School and crosswalks along Wilder Street, Inland Street, and Chelmsford Street (within the project area); removal of 4-5 mature trees on the south side of Inland Street and provide ADA compliant sidewalks for the length of Inland Street; maintenance of 8 mature trees on the north side of Inland Street with expanded tree pits and potentially installation of curb extensions; installation of drainage structures along Inland Street; roadway rehabilitation.

We anticipate there will be a need for public meetings with residents before a final plan can be determined. How to deal with the presence of street trees in the sidewalks and encroaching into the street will generate considerable conversation.

These three projects will be grouped together and included in one construction contract. Due to the need for meetings with neighbors, this work will be scheduled after neighborhood input has been received and reviewed.



Proposed Project Area



Existing Conditions – Inland Street (no curb reveal, creating drainage issues in the street, sidewalk, as well as on private property

PROJECT NUMBER: 2023-12

FINANCING PLAN: INLAND STREET IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
INLAND STREET IMPROVEMENTS		**$ 700,000**
TREE REMOVAL/ SIDEWALK REPAIR/ ADA IMPROVMENTS/ ETC.	$ 700,000	
	TOTAL PROJECT BUDGET	$ 700,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 700,000**
FY2023 PROPOSED FUNDING - CITY BONDS	$ 700,000	
	TOTAL FINANCING SOURCES	$ 700,000

PROJECT NUMBER: 2023-13

DPW VEHICLE REPLACEMENT PROGRAM

IMPACT ON THE OPERATING BUDGET

THE CITY'S DPW FLEET HAS FALLEN BELOW THE TARGETS SET FOR THE AVERAGE AGE. CONTINUOUS INVESTMENT THROUGH THE CAPITAL BUDGET WILL HELP MITIGATE SPIKES IN REPLACEMENT AND REPAIR COSTS FROM THE ANNUAL DPW OPERATING BUDGET FOR VEHICLES. THE DPW IS ALSO EXPLORING LEASING OPTIONS IN FY2023 IN THE OPERATING BUDGET, TO MAXIMIZE THE ANNUAL OPERATING BUDGET. THE DEBT SERVICE ASSOCIATED WITH THIS CAPITAL INVESTMENT WILL BE PAID BY THE GENERAL FUND.

BACKGROUND/ EXISTING CONDITIONS

DPW's aging fleet is deteriorating and is long overdue on refreshing some of the older vehicles. The average age of the fleet is fifteen (15) years old and with many pieces of equipment rated in poor condition. The average age of the DPW's fleet should be closer to five to ten (5-10) years and in fair condition.

DPW began replacing some if its heavy fleet in FY22 but annual replacement is critical to work towards maintaining a fleet with an average age of 5-10 years. The average cost for repairs and maintenance per vehicle is increasing as the age of the fleet increases. This capital request has been prioritized as DPW's top priority request because a failure to begin replacing the aging fleet could compromise the ability for DPW to perform public safety duties and especially during snow and ice events.

PROJECT DESCRIPTION:

This recommendation is to replace vehicles and equipment in the Parks, Cemetery, and Streets Division.

The Parks request includes the addition of 2 electric mowers, 3 mowers, 1 pole saw, 1 downtown sander/salter, and a chipper. All tree and brush maintenance is currently coordinated with the Streets Department. An addition of a chipper to the Parks Department will allow the Parks Department to clear and dispose of brush in Parks that the Streets Department currently completes.

Various Heavy Vehicle Replacements are also proposed for replacement in the Streets Division of DPW as well, including a 1999 F350, a 2001 International Trash Truck, (2) 2002 International Sanders/Dump Trucks, and a garage vehicle lift that is approximately 30 years old.

(PROJECT 2023-13, DPW VEHICLE REPLACEMENT CONTINUED)

Existing vehicles/ equipment proposed for replacement, pictured below.







PROJECT NUMBER: 2023-13

FINANCING PLAN: DPW VEHICLE/ EQUIPMENT REPLACEMENT PROGRAM

PROGRAM EXPENDITURES	DETAIL	SUMMARY
DPW FLEET/ EQUIPMENT REPLACEMENT		**$ 350,000**
PARKS & CEMTERY LIGHT FLEET REPLACEMENT	$ 100,000	
STRETS DIVISION - HEAVY EQUIPMENT REPLACEMENT	$ 250,000	
	TOTAL PROJECT BUDGET	$ 350,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 350,000**
FY2023 PROPOSED FUNDING - CITY BONDS	$ 350,000	
	TOTAL FINANCING SOURCES	$ 350,000

PROJECT NUMBER: 2023-14

SCHOOL BUILDING IMPROVEMENTS AT VARIOUS SCHOOL BUILDINGS

IMPACT ON THE OPERATING BUDGET

THE CITY'S DPW – LANDS AND BUILDINGS DIVISION IS RESPONSIBLE FOR SKILLED LABOR AT THE CITY'S VARIOUS SCHOOL BUILDINGS. THE SCHOOL DISTRICT OPERATES FROM APPROXIMATELY JUST OVER 2.4 MILLION SQUARE FEET OF MUNICIPALLY OWNED EDUCATIONAL SPACE ACROSS 31 BUILDINGS AT 28 DIFFERENT SITES. SCHOOLS RANGE IN SIZE FROM THE 18,400 SF LAURA LEE THERAPEUTIC SCHOOL TO THE 625,500 SF OF COMBINED SPACE AT THE FOUR BUILDINGS THAT CONSTITUTE LOWELL HIGH SCHOOL. OFTEN, AS FUNDING IS CONSTRAINED, DEFERRING PREVENTATIVE MAINTENANCE IS OFTEN CONTEMPLATED AS ONE WAY TO REDUCE COSTS. HOWEVER, REDUCING FUNDING FOR PREVENTATIVE MAINTENANCE TYPICALLY HAS THE OPPOSITE EFFECT, AS ANNUAL COSTS WILL ACTUALLY INCREASE. IN FACT, STUDIES HAVE SHOWN THAT TIME AND FINANCIAL RESOURCES SPENT ON PREVENTIVE MAINTENANCE RETURNS $2 IN SAVINGS FOR EVERY $1 INVESTED.

THIS CAPITAL REQUEST WILL REPLACE SOME OF THE MORE ANTIQUATED HVAC SYSTEMS AND MOST PROBLEMATIC SCHOOL-RELATED ISSUES, WHICH OTHERWISE WOULD BE HANDLED AS REPAIRS BY DPW.

BACKGROUND/ EXISTING CONDITIONS

In the last several years, the City of Lowell has made a concerted effort to invest in the school facilities by utilizing the Massachusetts School Building Authority's ("MSBA") core program and accelerated repair program ("ARP"). The Lowell High School project has been funded through the core program, while several heating and roof projects were funded in 2019 as part of the ARP program. A new batch of applications has been submitted to the MSBA, which include boilers, as well as roofs and widows. In a Gateway City such as Lowell, the annual operating budget is insufficient to act as the sole funding source for capital improvements in the schools. This allocation is to supplement the City's ongoing efforts to submit and manage projects through the MSBA funding program and to keep pace with ageing facility needs.

(PROJECT 2023-14, SCHOOL BUILDING IMPROVEMENTS CONTINUED)

Building	Address	Size (sf)	Year	Age
Elementary / K—8 Schools (15 facilities)				
Dr. Gertrude Bailey Elementary	Campbell Drive	65,000	1992	26
Bartlett Community Partnership	Wannalancit Road	95,500	1994	67
Greenhalge Elementary	Ennell Street	66,000	1994	24
Abraham Lincoln Elementary	Chelmsford Street	60,100	1993	25
S Christa McAuliffe Elementary	Beacon Street	63,600	1993	25
Joseph McAvinnue Elementary	Mammoth Road	66,000	1993	25
Moody Elementary	Rogers Street	48,932	1888	130
Charles W Morey Elementary	Pine Street	68,405	2009	9
Charlotte M Murkland Elementary	Adams	60,100	1993	25
Pawtucketville Memorial Elementary	W. Meadow Road	78,424	1965	53
Pyne Arts Elementary	Boylston Street	78,963	1965	53
Peter W Reilly Elementary	Douglas Road	74,129	1959	59
Rogers Early Learning Center	Highland Street	112,000	1994	24
John J Shaughnessy Elementary	Gorham Street	63,918	1991	27
Washington Elementary	Wilder Street	40,205	1910	108
Middle Schools (8 facilities)				
B.F.Butler Middle School	Gorham Street	96,572	1882	136
James S Daley Middle School	Flemming Street	111,800	1994	24
Cardinal O'Connell	Carter Street	23,989	1880	138
Riverside School	Woburn Street	16,800	1891	127
Henry J Robinson Middle	June Street	99,000	1989	29
Kathryn P. Stoklosa Middle School	Broadway Street	105,500	2006	12
James Sullivan Middle School	Draper Street	97,200	1992	26
Dr. An Wang Middle School	W. Meadow Street	93,800	1992	26
High Schools (2 facilities)				
LHS Career Academy (Molloy)	Smith Street	20,500	1936	82
Lowell High School[8]	Fr. Morrisette Blvd	628,558	1850-1980	38-166
Therapeutic Schools (2 facilities)				
Leblanc Therapeutic Day School	Sycamore Street	26,650	1935	83
Laura Lee Therapeutic Day School	Powell Street	18,400	1896	122
Adult Education (1 facility)				
Adult Education	Merrimack Street	22,800	1930	88
	GRAND TOTAL	**2,402,845**	**Avg age - 59 yrs**	

PROJECT DESCRIPTION:

Prior to her departure, the DPW commissioner submitted the following projects for funding, in collaboration with her counterparts at the School Department. While included here as examples, the funding proposed is for building improvements, generally, and may be directed towards different priorities as project budgets are bid. The projects listed on the following pages are planned for FY2023.

PROJECT NUMBER: 2023-14

FINANCING PLAN: SCHOOL BUILDING IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
SCHOOL BUILDING IMPROVEMENTS		**$ 2,333,000**
STOKLOSA HVAC IMPROVEMENTS (OUTSIDE OF GRANT SCOPE)	$ 100,000	
SULLIVAN & REILLY SCHOOL PARKING LOT REHAB	$ 550,000	
J.G. PYNE SCHOOL PARKING LOT AND ENTRANCE REHAB	$ 90,000	
LEBLANC EXTERIOR RAMP IMPROVEMENTS	$ 35,000	
REILLY SCHOOL GYM CEILLING REPAIR	$ 25,000	
WASHINGTON SCHOOL FIRE ALARM REPLACEMENT	$ 35,000	
BARTLETT SCHOOL BOILER ROOM STAIR & VAULT REPLACEMENT	$ 350,000	
DISTRICT-WIDE WINDOWN REPLACEMENT	$ 125,000	
DISTRICT-WIDE DOOR REPLACEMENT	$ 78,000	
ROBINSON SCHOOL UNIVENT REPLACEMENT	$ 560,000	
WANG EJECTOR PUMPS & EXPANSION TANK REPLACEMENT	$ 30,000	
MCAVINNUE CASTING REPLACEMENT FOR BOILER #1	$ 45,000	
BARTLETT HEARING HOT WATER PUMPS (2) AND EXPANSION TANK REPLACEMENT	$ 30,000	
DISTRICT-WIDE DOMESTIC HOT WATER REPLACEMENT	$ 100,000	
REILLY HEAT EXCHANGER REPLACEMENT	$ 60,000	
J.G. PYNE CHILLER REPLACEMENT	$ 120,000	
	TOTAL PROJECT BUDGET	$ 2,333,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 2,333,000**
FY2023 PROPOSED FUNDING - CITY BONDS	$ 2,333,000	
	TOTAL FINANCING SOURCES	$ 2,333,000

PROJECT NUMBER: 2023-15

DPW/ STREETS DIVISION – SNOW OPERATION/ BRINING SYSTEM (*PILOT*)

IMPACT ON THE OPERATING BUDGET

THE CITY'S DPW – STREETS DIVISION IS PROPOSING A PILOT PROGRAM TO TREAT ICY ROAD SURFACES USING A BRINE SOLUTION OF SALT AND WATER. A TANK IN THE BACK OF A DPW TRUCK WILL SPRAY THE SOLUTION ON STREETS IN ADVANCE OF A PREDICTED STORM, CREATING A LAYER THAT PREVENTS SNOW AND ICE FROM BONDING WITH THE SURFACE. THIS PROCESS OFFERS PROTECTION AGAINST ICE FORMATION, BUT USES ONLY A QUARTER OF THE SALT THAT IS NORMALLY USED IN TREATING THESE AREAS.

ONE OF THE GOALS OF THIS PILOT IS TO REDUCE THE AMOUNT OF OVERALL SALT USED AND REDUCE THE ANNUAL COST FOR SALT. THE DEBT SERVICE FOR THE CAPITAL PROJECT WILL BE PAID FROM THE GENERAL FUND.

BACKGROUND/ EXISTING CONDITIONS

The Department of Public Works ("DPW") is proposing a new, anti-icing practice. It is the department's belief that anti-icing applications and pre-wetting road salt will reduce the amount of salt used during the winter season.

According to US Department of Transportation, more than 116,000 Americans are injured and over 1,300 are killed on snowy, slushy, or icy pavement and nearly 900 people are killed and nearly 76,000 people are injured in vehicle crashes during snowfall or sleet. A Marquette University study "*Accident Analysis in Ice Control Operations*" found that applying road salt reduced crashes by 88%, injuries by 85% and accident costs by 85%. Deicing pays for itself within 25 minutes after salt is spread. Applying brine to road salt is called pre-wetting. According to recent studies, pre-wetting salt can reduce salt usage by 30%. By pre-wetting the salt with brine prior to being applied to street, it is activated and starts working when it comes in contact with road, whereas dry salt needs to come into contact with precipitation before it will to start work. When dry salt is applied to roadways, researchers have found that up to 30% of the salt bounces and scatters into the curb lines. Pre-wetted salt does not bounce as much and stays in the roadways.

(PROJECT 2023-15, BRINING SYSTEM CONTINUED)

Research conducted by the College of Engineering at Montana State University concluded that "Anti-icing and pre-wetting both present a viable option in reducing materials applied to roadways and maintenance costs while providing safer traveling conditions. Both practices also lead to less corrosion and environmental impacts due to snow and ice control operations."



Example of Brine Machine in Wisconsin

The direct application of brine, also known as anti-icing, can be applied to road surfaces up to three days prior to a snow event. Applying the brine to the roadways will prevent the snow and ice from forming a bond with the road surface. By preventing the bond it becomes easier to remove the snow from the roadway. The brine is dormant until it comes in contact with precipitation. According to the Salt Institute, anti-icing can reduce the total quantity of salt used during a storm by up to a factor of four.

PROJECT NUMBER: 2023-15

FINANCING PLAN: DPW STREETS - BRINING SYSTEM

PROGRAM EXPENDITURES	DETAIL	SUMMARY
DPW STREETS - SNOW OPERATION - BRINING PILOT		**$ 125,000**
PURCHASE AND INSTALL BRINE SYSTEM (PILOT)	$ 125,000	
	TOTAL PROJECT BUDGET	$ 125,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 125,000**
FY2023 PROPOSED FUNDING - CITY BONDS	$ 125,000	
	TOTAL FINANCING SOURCES	$ 125,000

PROJECT NUMBER: 2023-16

CITY HALL BATHROOM IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET

THE CITY'S A. THE DEBT SERVICE ASSOCIATED WITH THE PROJECT WILL BE PAID BY THE GENERAL FUND.

ARPA ELIGIBILITY

As of writing, the City Administration is awaiting the completion of a robust series of public input sessions before final allocation of ARPA funding. However, it is worth noting that, while components of this project are recommended for funding here, there is additional work to be contemplated and funded via ARPA. The City Administration is resolved to utilizing this capital funding to maximize the projects funded with ARPA, and vice-versa.

A component of this project is proposed for ARPA funding, as it is eligible under the "addressing the public health crisis" category. A small component of the project scope is to replace certain restroom facilities with "touchless" systems to reduce disease transmission in the City Hall building.

PROJECT DESCRIPTION

This project will fully renovate the public restrooms at Lowell City Hall. The bathrooms are currently out of date and in need of accessibility and functional repairs. New fixtures, floor tile, walls and ceilings will be replaced as part of the project. The project was previously funded as part of the FY2019 capital plan for design. The design work was completed in December 2021 and the current estimated cost is proposed for funding. This project will improve the facilities, which are open to the public, by bringing them to full ADA compliance and will make certain improvements to reduce disease transmission.

PROJECT NUMBER: 2023-16

FINANCING PLAN: CITY HALL BATHROOM PROJECT

PROGRAM EXPENDITURES	DETAIL		SUMMARY	
CITY HALL BATHROOM IMPROVEMENTS			**$**	**943,297**
DESIGN/ENGINEERING (PREVIOUSLY FUNDED)	$	175,000		
REPAIR & IMPROVE ALL CITY HALL BATHROOMS (6 TOTAL)	$	434,923		
"TOUCHLESS" AMMENITIES & SANITARY IMPROVEMENTS (ARPA)	$	25,176		
ACCESSIBILITY IMPROVEMENTS (ADA)	$	243,121		
CONTINGENCY	$	65,077		
		TOTAL PROJECT BUDGET	$	943,297

FINANCING PLAN	DETAIL		SUMMARY	
CITY FINANCING			**$**	**918,121**
G.O. BOND PROCEEDS (LOAN ORDER DATED 5/30/2017)	$	175,000		
G.O. BOND PROCEEDS (LOAN ORDER DATED 6/28/2021)	$	243,121		
FY2023 PROPOSED FUNDING - CITY BONDS	$	500,000		
INTERGOVERNMENTAL REVENUE			**$**	**25,176**
ARPA FUNDING	$	25,176		
		TOTAL FINANCING SOURCES	$	943,297

PROJECT NUMBER: 2023-17

FIRE DEPARTMENT – APPARATUS REPLACEMENT (FIRE ENGINE)

IMPACT ON THE OPERATING BUDGET

REGULAR REPLACEMENT OF CAPITAL ASSETS FOR PUBLIC SAFETY, SUCH AS FIRE APPARATUS, IS A CRITICAL COMPONENT OF CAPITAL PLANNING. DEFERRED MAINTENANCE OF FIRE APPARATUS LEADS TO INCREASED MAINTENANCE COSTS IN THE FIRE DEPARTMENT OPERATING BUDGET AND REDUCED RELIABILITY OF THE EQUIPMENT IN THE EVENT OF AN EMERGENCY. THE REGULAR REPLACEMENT OF APPARATUS IS A GFOA BEST PRACTICE. FURTHERMORE, THE CITY OF LOWELL ACTIVELY SEEKS OUT AVAILABLE GRANT AND FEDERAL FUNDING SOURCES, SUCH AS THE ASSISTANCE FOR FIREFIGHTERS (AFG) GRANT PROGRAM TO SUPPLEMENT THE PURCHASE COSTS AND REDUCE THE BURDEN ON LOWELL RESIDENTIAL TAXPAYERS.

PROJECT DESCRIPTION

For FY2023, the Fire Chief has proposed replacement of Engine #4 at the High Street fire station. In January of FY2022, a grant application was submitted to FEMA for federal funding. The grant program requires a 10% local match, approval of which will aid in the competitiveness of the grant to the federal government.

The current Fire Engine #4 is approaching 22 years in age, which is beyond the 15 year recommendation for replacement by the National Fire Protection Association ("NFPA").



PROJECT NUMBER: 2023-17

FINANCING PLAN: FIRE APPARATUS REPLACEMENT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
FIRE APPARATUS REPLACEMENT		**$ 600,000**
REPLACE ENGINE #4	$ 600,000	
	TOTAL PROJECT BUDGET	$ 600,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 60,000**
FY2023 PROPOSED FUNDING - CITY BONDS	$ 60,000	
INTERGOVERNMENTAL REVENUE		**$ 540,000**
FEMA - AFG GRANT	$ 540,000	
	TOTAL FINANCING SOURCES	$ 600,000

PROJECT NUMBER: 2023-18

LPD HEADQUARTERS BUILDING – REMEDIATION AND IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET

REGULAR REPLACEMENT OF CAPITAL ASSETS FOR PUBLIC SAFETY, SUCH AS FIRE APPARATUS, IS A CRITICAL COMPONENT OF CAPITAL PLANNING. DEFERRED MAINTENANCE OF FIRE APPARATUS LEADS TO INCREASED MAINTENANCE COSTS IN THE FIRE DEPARTMENT OPERATING BUDGET AND REDUCED RELIABILITY OF THE EQUIPMENT IN THE EVENT OF AN EMERGENCY. THE REGULAR REPLACEMENT OF APPARATUS IS A GFOA BEST PRACTICE. FURTHERMORE, THE CITY OF LOWELL ACTIVELY SEEKS OUT AVAILABLE GRANT AND FEDERAL FUNDING SOURCES, SUCH AS THE ASSISTANCE FOR FIREFIGHTERS (AFG) GRANT PROGRAM TO SUPPLEMENT THE PURCHASE COSTS AND REDUCE THE BURDEN ON LOWELL RESIDENTIAL TAXPAYERS.

PROJECT DESCRIPTION

The majority of the LPD station's offices are still covered in tile from the original building, which is currently 50 years old. The tile itself has been the subject of testing and investigations due to asbestos content. Additionally, this tile has been damaged over the years due to normal wear and tear as well as water damage. The best way to avoid risk of exposure and further damage to tiles would be to cover the existing tiles in carpet. This has been done in a few sections of the department already due to immediate necessity; however, it would be prudent for this asbestos remediation be completed in all existing offices where tile still exists. The Interim Police Chief has requested that both the asbestos remediation and the replace of tile in the women's locker room bathroom be included in this capital project request.

PROJECT NUMBER: 2023-18

FINANCING PLAN: LPD BUILDING REMEDIATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
LPD BUILDING REMEDIATION		**$ 65,000**
LPD HEADQUARTERS - REMEDIATION	$ 65,000	
	TOTAL PROJECT BUDGET	$ 65,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 65,000**
FY2023 PROPOSED FUNDING - CITY BONDS	$ 65,000	
	TOTAL FINANCING SOURCES	$ 65,000

PROJECT NUMBER: 2023-19

LPD – BODY WORN CAMERAS

IMPACT ON THE OPERATING BUDGET

ACCORDING TO THE BUREAU OF JUSTICE ASSISTANCE ("BJA"): IN GENERAL, WHEN ESTIMATING THE COST OF IMPLEMENTING A BODY-WORN CAMERA (BWC) PROGRAM, THREE TYPES OF COSTS SHOULD BE CONSIDERED.

• CAPITAL OUTLAY. THIS CAN INCLUDE THE NUMBER OF BWCS, MOUNTING KITS, TABLETS, FIELD VIEWERS, AND DOCKING STATIONS.

• OPERATIONAL COSTS. DATA STORAGE, SOFTWARE, AND REDACTION COSTS ARE INCLUDED IN THIS CATEGORY AS WELL AS COSTS ASSOCIATED WITH OFFICER BWC ADMINISTRATION (DOWNLOAD TIME, REVIEWING VIDEO) AND ANY EFFORTS REQUIRED TO TRACK AND PROVIDE THE VIDEO TO THE COURTS.

• REPLACEMENT COSTS. THIS IS RELATED TO REPAIRS, UPGRADES TO NEXT-GENERATION TECHNOLOGY, WARRANTIES, AND REPLACEMENTS.

PROJECT DESCRIPTION:

The proposed cost of the body worn cameras includes cloud storage, auto-tagging, auto-redaction and many other features. The LPD does not currently have body worn cameras. Body worn cameras were recently added to both the patrol and superior officer's contracts in 2021.

PROJECT NUMBER: 2023-19

FINANCING PLAN: LPD BODY WORN CAMERAS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
LPD BODY WORN CAMERA PROGRAM		**$ 754,935**
EQUIPMENT AND INCIDENTAL SOFTWARE/HARDWARE	$ 754,935	
	TOTAL PROJECT BUDGET	$ 754,935

FINANCING PLAN	DETAIL	SUMMARY
INTERGOVERNMENTAL REVENUE		**$ 29,935**
EOPSS GRANT FUNDING	$ 29,935	
CITY FINANCING		**$ 725,000**
FY2023 PROPOSED FUNDING - CITY BONDS	$ 725,000	
	TOTAL FINANCING SOURCES	$ 754,935

FY2023 Projects – City Share Only (Summary)

Project	Project Description	FY23 Cost
2023-01	Americans with Disabilities Act ("ADA") Capital Improvements	$835,500
2023-02	City-wide Paving and Sidewalk Improvements	$3,010,000
2023-03	Central Street Bridge Construction	$2,000,000
2023-04	"Cambodia Town" Infrastructure Project	$250,000
2023-05	Vault Abandonment Program	$150,000
2023-06	Traffic Signalization	$400,000
2023-07	Master Plan Implementation: Wayfinding	$250,000
2023-08	Westford Street Landfill – Environmental Compliance	$100,000
2023-09	Parks & Open Space (Koumantzelis/ City-Side Baseball)	$700,000
2023-10	Market Street Bridge Design	$280,000
2023-11	DPW Portable Generator	$80,000
2023-12	Inland Street Improvements	$700,000
2023-13	DPW Vehicle/ Equipment Replacement	$350,000
2023-14	School Building Improvements (Various)	$2,333,000
2023-15	DPW – Brining System (Snow Operations)	$125,000
2023-16	City Hall Bathroom Improvements	$500,000
2023-17	Fire Apparatus Replacement	$60,000
2023-18	LPD HQ Remediation	$65,000
2023-19	LPD Body Camera Program	$725,000
	TOTAL	**$12,913,500**

PROPOSED CAPITAL PROJECTS – FIVE YEAR OUTLOOK

YEAR 1 – FY2023 (CURRENT YEAR)

Project Number	Category	Department	Project Description	Total Project Cost	2023	2024	2025	2026	2027
2023-03	Bridges	Planning and Development (DPD)	Central Street Bridge (TIGER)	$ 2,000,000	$ 2,000,000	$ -	$ -	$ -	$ -
2023-02	Paving/ Roadway	DPW/ Engineering	Citywide Paving Program	$ 10,060,000	$ 1,210,000	$ 1,350,000	$ 1,500,000	$ 3,000,000	$ 3,000,000
2023-02	Paving/ Sidewalks	DPW/ Engineering	Sidewalk Improvement Program	$ 2,000,000	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -
2023-01	Infrastructure	Planning and Development (DPD)	ADA Transition Plan and Design	$ 835,500	$ 835,500	$ -	$ -	$ -	$ -
2023-19	Public Safety	Lowell Police Department	Body Worn Cameras Program (Lowell Police)	$ 725,000	$ 725,000	$ -	$ -	$ -	$ -
2023-12	Infrastructure	DPW/ Engineering	Inland Street Project (Roadway/ Sidewalk)	$ 700,000	$ 700,000	$ -	$ -	$ -	$ -
2023-02	Paving/ Roadway	DPW/ Engineering	City-Wide Preventative Maintenance Pavement Program	$ 2,300,000	$ 650,000	$ 650,000	$ 500,000	$ 250,000	$ 250,000
2023-14	Building Improvements	DPW/ Lowell Public Schools	Robinson Univent Replacement	$ 560,000	$ 560,000	$ -	$ -	$ -	$ -
2023-14	Building Improvements	DPW/ Lowell Public Schools	Sullivan and Reilly School Parking Lot Rehab	$ 550,000	$ 550,000	$ -	$ -	$ -	$ -
2023-09	Parks & Open Space	Planning and Development (DPD)	Koumantzelis Park Improvements	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -
2023-16	Building Improvements	DPW/ Lands & Buildings	City Hall Bathroom Project	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -
2023-06	Traffic Signalization	Planning and Development (DPD)	Citywide Traffic Signalization Improvements	$ 800,000	$ 400,000	$ 400,000	$ -	$ -	$ -
2023-14	Building Improvements	DPW/ Lowell Public Schools	Bartlett Boiler Room Stair & Vault Replacement	$ 350,000	$ 350,000	$ -	$ -	$ -	$ -
2023-10	Bridges	DPW/ Engineering	Bridge Repair Design - Market St. over Merrimack Street	$ 280,000	$ 280,000	$ -	$ -	$ -	$ -
2023-04	Infrastructure	Planning and Development (DPD)	Cambodiatown Infrastructure Project	$ 3,000,000	$ 250,000	$ 2,500,000	$ 250,000	$ -	$ -
2023-07	Infrastructure	Planning and Development (DPD)	Implementation of Master Plan; Wayfinding	$ 750,000	$ 250,000	$ 250,000	$ 250,000	$ -	$ -
2023-13	Equipment	DPW/ Streets	Streets Division Equipment Replacement	$ 750,000	$ 250,000	$ 250,000	$ 250,000	$ -	$ -
2023-09	Parks & Open Space	DPW/ Parks & Cemetery	Citywide Baseball Park Improvements	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -
2023-05	Infrastructure	Planning and Development (DPD)	Sidewalk Vault Abandonment Program	$ 150,000	$ 150,000	$ -	$ -	$ -	$ -
2023-02	Paving/ Roadway	DPW/ Engineering	Citywide Crack Sealing Program	$ 150,000	$ 150,000	$ -	$ -	$ -	$ -
2023-14	Building Improvements	DPW/ Lowell Public Schools	School-wide Window Replacement	$ 125,000	$ 125,000	$ -	$ -	$ -	$ -
2023-15	Equipment	DPW/ Streets	Brining System for Winter Snow Operations	$ 250,000	$ 125,000	$ 125,000	$ -	$ -	$ -
2023-14	Building Improvements	DPW/ Lowell Public Schools	J.G. Pyne Chiller Replacement	$ 120,000	$ 120,000	$ -	$ -	$ -	$ -
2023-08	Environmental Remediation	Planning and Development (DPD)	Remediation at Westford St. Landfill	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -
2023-13	Equipment	DPW/ Parks & Cemetery	Parks & Cemeteries Vehicle Replacement	$ 400,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ -
2023-14	Building Improvements	Planning and Development (DPD)	Stoklosa HVAC Improvements (outside of grant scope)	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -
2023-14	Building Improvements	DPW/ Lowell Public Schools	School-wide Domestic Hot Water Replacement (Various Sites)	$ 200,000	$ 100,000	$ 100,000	$ -	$ -	$ -
2023-14	Building Improvements	DPW/ Lowell Public Schools	J.G. Pyne School Parking Lot and Entrance Rehab	$ 90,000	$ 90,000	$ -	$ -	$ -	$ -
2023-11	Equipment	DPW/ Electrical	Portable Generator	$ 80,000	$ 80,000	$ -	$ -	$ -	$ -
2023-14	Building Improvements	DPW/ Lowell Public Schools	School-wide Door Replacement	$ 78,000	$ 78,000	$ -	$ -	$ -	$ -
2023-18	Building Improvements	Lowell Police Department	Building Remediation	$ 65,000	$ 65,000	$ -	$ -	$ -	$ -
2023-14	Building Improvements	DPW/ Lowell Public Schools	Reilly Heat Exchanger Replacement	$ 60,000	$ 60,000	$ -	$ -	$ -	$ -
2013-17	Public Safety	Lowell Fire Department	Replace Engine # 4 (City Match - AFG Grant)	$ 60,000	$ 60,000	$ -	$ -	$ -	$ -
2023-14	Building Improvements	DPW/ Lowell Public Schools	McAVinnue Casting Replacement for Boiler #1	$ 45,000	$ 45,000	$ -	$ -	$ -	$ -
2023-14	Building Improvements	DPW/ Lowell Public Schools	Leblanc Exterior Ramp Replacement	$ 35,000	$ 35,000	$ -	$ -	$ -	$ -
2023-14	Building Improvements	DPW/ Lowell Public Schools	Washington School Fire Alarm Replacement	$ 35,000	$ 35,000	$ -	$ -	$ -	$ -
2023-14	Building Improvements	DPW/ Lowell Public Schools	Wang Ejector Pumps and Expansion Tank Replacement	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -
2023-14	Building Improvements	DPW/ Lowell Public Schools	Bartlett Heating Hot Water Pumps (2) and Expansion Tank Replacement	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -
2023-14	Building Improvements	DPW/ Lowell Public Schools	Reilly School Gym Ceilling Repair & Painting	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -
		FY2023 TOTAL			12,913,500				

(FIVE YEAR OUTLOOK CONTINUED)

YEAR 2 – FY2024

Project Number	Category	Department	Project Description	Total Project Cost	2023	2024	2025	2026	2027
2024-01	Infrastructure	Planning and Development	Cawley Stadium Improvements	$ 3,000,000	$ -	$ 3,000,000	$ -	$ -	$ -
2024-02	Equipment	DPW/ Solid Waste & Recycling	Vehicle Fleet Replacement	$ 75,000	$ -	$ 75,000	$ -	$ -	$ -
2024-03	Public Safety	Lowell Police Department	Police Equipment Replacement - Firearms	$ 300,000	$ -	$ 300,000	$ -	$ -	$ -
2024-04	Public Safety	Lowell Police Department	LPD Dispatch Hardware Upgrade	$ 200,000	$ -	$ 200,000	$ -	$ -	$ -
2024-05	Public Safety	Lowell Police Department	LPD Evidence Storage Area Improvements	$ 40,000	$ -	$ 40,000	$ -	$ -	$ -
2024-06	Public Safety	Lowell Fire Department	Replace Engine # 3	$ 650,000	$ -	$ 650,000	$ -	$ -	$ -
2024-07	Bridges	DPW/ Engineering	Bridge Repair Contruction - Market St. over Merrimack Street	$ 2,600,000	$ -	$ 2,600,000	$ -	$ -	$ -
2024-08	Paving/ Roadway	Public Works	Cawley Stadium - Parking Lot Paving	$ 900,000	$ -	$ 900,000	$ -	$ -	$ -
FY2024 SUBTOTAL						**7,765,000**			
PRIOR YEAR PROJECTS FUNDED IN FY2024 SUBTOTAL						**6,725,000**			
GRAND TOTAL FY2024						**14,490,000**			

(FIVE YEAR OUTLOOK CONTINUED)

YEAR 3 – FY2025

Project Number	Category	Department	Project Description	Total Project Cost	2023	2024	2025	2026	2027
2025-01	Infrastructure	Planning and Development	Downtown Sidewalk Master Plan	$ 5,000,000	$ -	$ -	$ 5,000,000	$ -	$ -
2025-02	Bridges	Planning and Development	Lower Locks Improvements	$ 1,000,000	$ -	$ -	$ 1,000,000	$ -	$ -
2025-03	Building Improvements	DPW/ Lands & Buildings	DPW Roof Replacement	$ 500,000	$ -	$ -	$ 500,000	$ -	$ -
2025-04	Public Safety	Lowell Fire Department	Building Improvements (Firehouses)	$ 300,000	$ -	$ -	$ 300,000	$ -	$ -
2025-05	Parks & Open Space	Panning & Development	Shedd Park Field House/ Pavilon	$ 300,000	$ -	$ -	$ 300,000	$ -	$ -
FY2025 TOTAL							7,100,000		
PRIOR YEAR PROJECTS FUNDED IN FY2024 SUBTOTAL							2,850,000		
GRAND TOTAL FY2024							9,950,000		

(FIVE YEAR OUTLOOK CONTINUED)

YEAR 4 – FY2026

Project Number	Category	Department	Project Description	Total Project Cost	2023	2024	2025	2026	2027
2026-01	Flood Mitigation	Public Works	Rosemont Flood Mitigation/ Levee	$ 3,000,000	$ -	$ -	$ -	$ 3,000,000	$ -
2026-02	Public Safety	Lowell Fire Department	Replace Ladder #3	$ 1,600,000	$ -	$ -	$ -	$ 1,600,000	$ -
2026-03	Park Improvement	Public Works - Parks	Carvalho Varsity Soccer Complex Artificial Turf	$ 550,000	$ -	$ -	$ -	$ 550,000	$ -
2026-04	Park Improvement	Public Works - Parks	Hale Howard Ped Improvements	$ 500,000	$ -	$ -	$ -	$ 500,000	$ -
2026-05	Park Improvement	Public Works - Parks	South Common	$ 400,000	$ -	$ -	$ -	$ 400,000	$ -
2026-06	Park Improvement	Public Works - Parks	Upper Merrimack - Transportation	$ 350,000	$ -	$ -	$ -	$ 350,000	$ -
FY2026 TOTAL								**6,400,000**	
PRIOR YEAR PROJECTS FUNDED IN FY2026 SUBTOTAL								**3,350,000**	
GRAND TOTAL FY2026								**9,750,000**	

(FIVE YEAR OUTLOOK CONTINUED)

YEAR 5 – FY2027

Project Number	Category	Department	Project Description	Total Project Cost	2023	2024	2025	2026	2027
2027-01	Infrastructure	Public Works - Streets	First Street Sidewalks & Guardrails	$ 900,000					$ 900,000
2027-02	Building Improvements	Public Works - Admin	DPW Admin Building - Additional Storage	$ 900,000					$ 900,000
2027-03	Department Equipment	Fire Department	Replace Fire Apparatus - Ladder	$ 850,000					$ 850,000
2027-04	Building Improvement	Lowell School Department	Cardinal O'Connell Improvements	$ 400,000					$ 400,000
2027-05	Building Improvement	Planning and Development	LMA Maintenance/ Repairs	$ 400,000					$ 400,000
2027-06	Building Improvement	Lowell School Department	Cardinal O'Connell Windows	$ 340,000					$ 340,000
2027-07	Building Improvement	Public Works - Lands & Buildings	Various School Generator/ Fire Alarms	$ 310,000					$ 310,000
2027-08	Building Improvement	Lowell School Department	Green School Adult Education Windows	$ 300,000					$ 300,000
2027-09	Building Improvement	School Department	Security Cameras	$ 280,000					$ 280,000
2027-10	Building Improvement	Development Services	City Hall Windows	$ 227,870					$ 227,870
2027-11	Public Safety	Lowell Fire Department	Replace Car #1, #6, & #9	$ 150,000					$ 150,000
2027-12	Park Improvement	Public Works - Parks	O'Donnell Park/ Tennis Court Improvements	$ 135,000					$ 135,000
2027-13	Park Improvement	Public Works - Parks	Campbell Park Improvements	$ 95,000					$ 95,000
2027-14	Infrastructure	Planning and Development	City Wide Bicycle/ Pedestrian Plan	$ 75,000					$ 75,000
2027-15	Park Improvement	Public Works - Parks	Hadley Field	$ 65,000					$ 65,000
2027-16	Department Equipment	Public Works - Streets	Topsoil Screening System	$ 45,000					$ 45,000
2027-17	Building Improvement	School Department	Bartlett School Bathroom Reconfiguration	$ 40,000					$ 40,000
2027-18	Park Improvement	Public Works - Parks	Donahoe Park Improvements	$ 35,000					$ 35,000
FY2027 TOTAL									**5,547,870**
PRIOR YEAR PROJECTS FUNDED IN FY2026 SUBTOTAL									**3,250,000**
GRAND TOTAL FY2027									**8,797,870**

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.

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.

(FINANCIAL ANALYSIS CONTINUED)

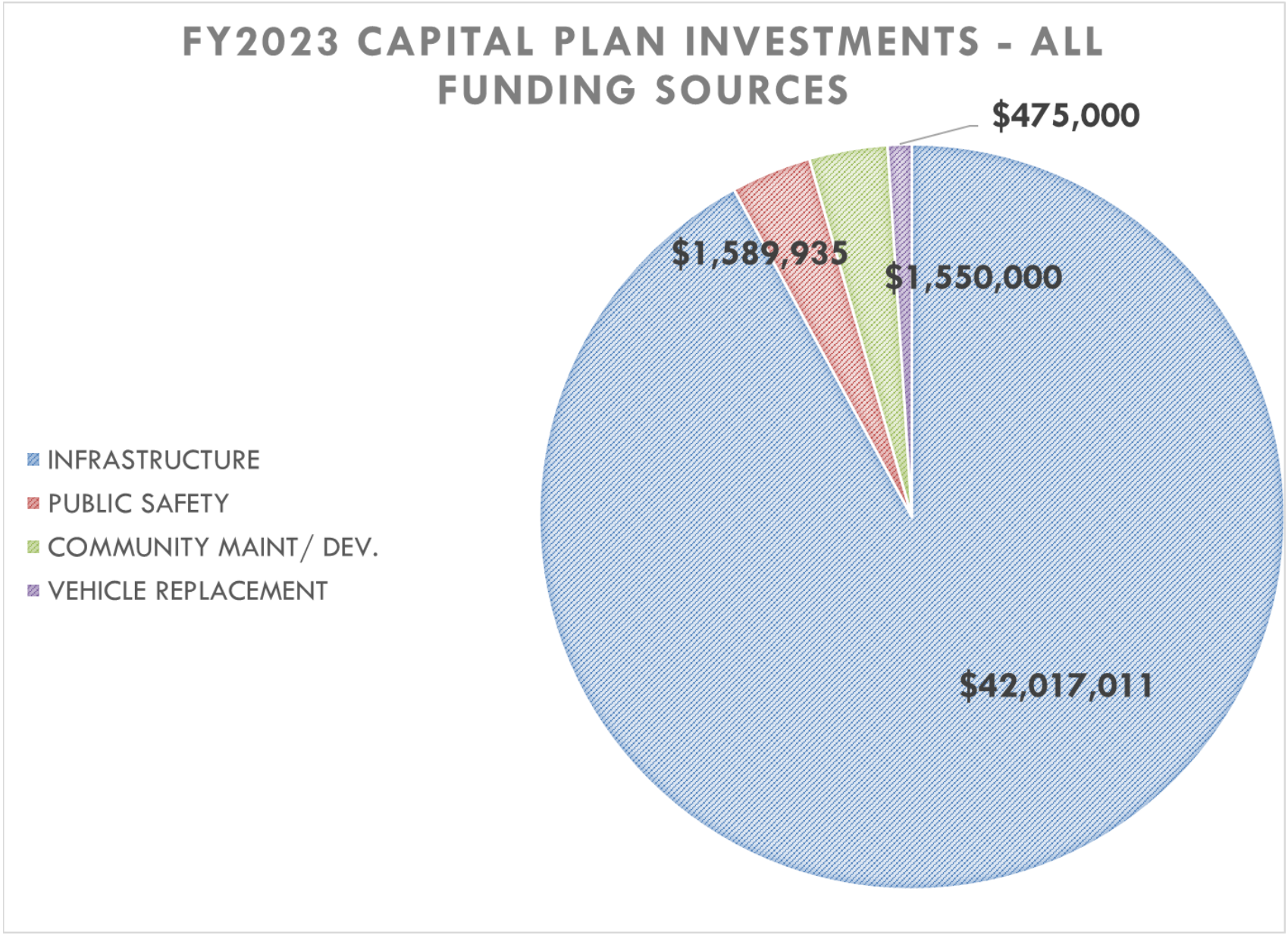
Capital planning is critical to maintaining essential public services. It is also an important component of a community's economic development program and strategic plan. Capital facilities and infrastructure are important legacies that serve current and future generations. It is extremely difficult 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. Please refer to the forecasts for each individual major operating fund, in the Financial Overview section of this budget, for detail.

FY2023 FINANCING PLAN - ALL FUNDING SOURCES

Approved FY22	PROGRAM EXPENDITURES	Budget FY23
36,844,674	INFRASTRUCTURE	42,017,011
905,000	PUBLIC SAFETY	1,589,935
5,090,294	COMMUNITY DEVELOPMENT	1,550,000
1,000,000	VEHICLE REPLACEMENT	475,000
43,839,968		**45,631,946**

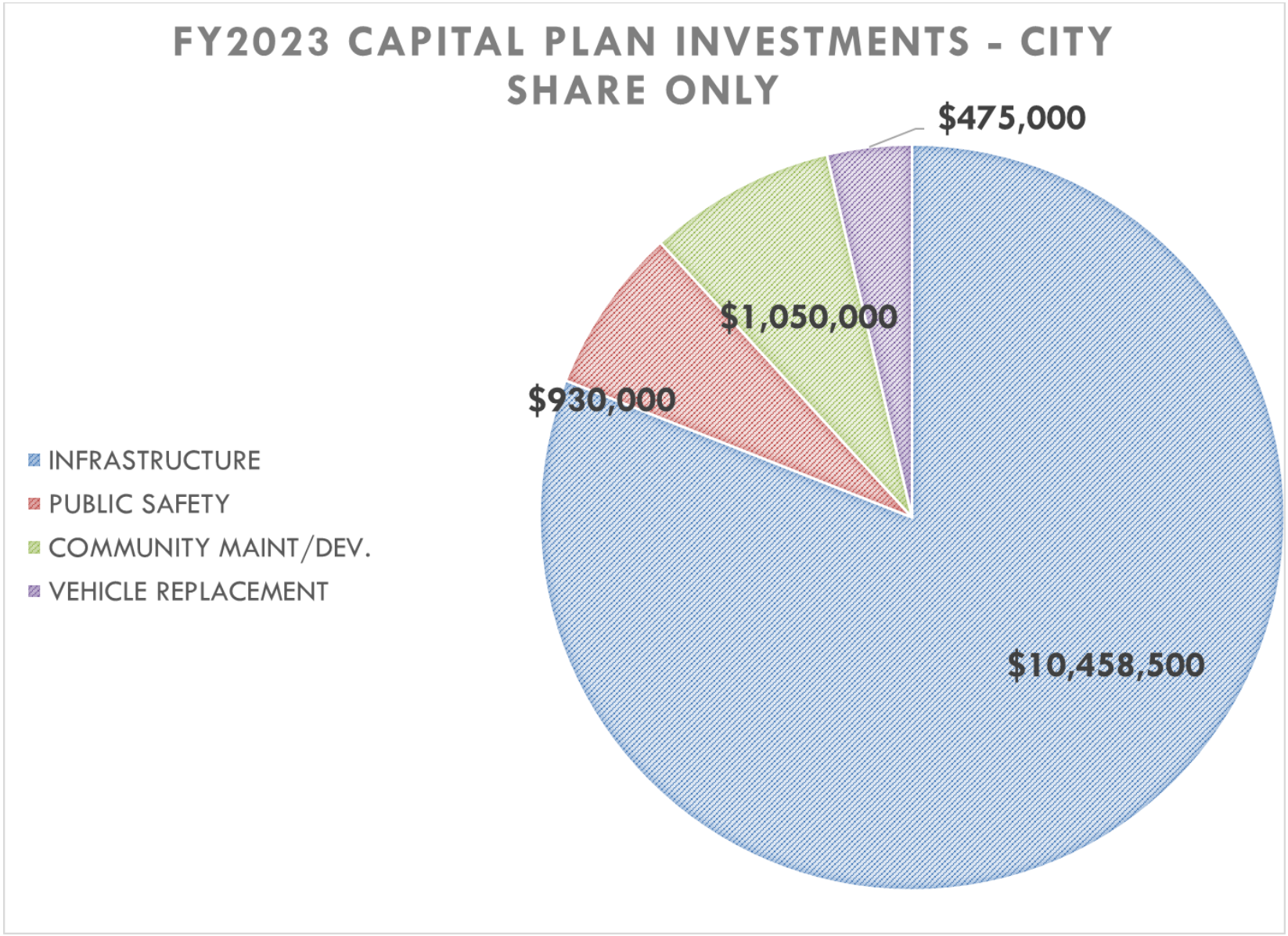
Approved FY22	FINANCING PLAN	Budget FY23
1,878,020	CHAPTER 90 (HIGHWAY)	1,877,841
-	FHWA - TIGER GRANT	13,389,750
400,000	CULTURAL FACILITY FUND	-
1,430,000	EOEEA GRANT FUNDING (STATE)	-
-	UMASS LOWELL MASTER AGREEMENT	2,000,000
-	STATE PUBLIC SAFETY GRANT (EOPPS)	29,935
-	ASSISTANCE FOR FIREFIGHTERS (AFG) GRANT	540,000
15,000,000	MASSDOT FUNDING	6,100,000
-	LEGAL SETTLEMENTS	1,347,623
-	LEGISLATIVE EARMARKS (STATE)	200,000
10,985,737	PREVIOUSLY FUNDED - CITY CAPITAL	7,208,121
	AMERICAN RESCUE PLAN ACT (ARPA)	25,176
13,745,294	GENERAL FUND - BOND PROCEEDS	12,913,500
43,839,968		**45,631,946**

TOTAL PROJECT COSTS (ALL FUNDING SOURCES)		
PROJECT DESCRIPTION	**COST**	**CATEGORY**
AMERICANS WITH DISABILITIES ACT ("ADA") IMPROVEMENTS	835,500	INFRASTRUCTURE
CITY-WIDE PAVING & SIDEWALKS PROGRAM	4,887,841	INFRASTRUCTURE
"TIGER" BRIDGE REPAIR PROGRAM - VARIOUS BRIDGES	31,037,373	INFRASTRUCTURE
CAMBODIA TOWN INFRASTRUCTURE PROJECT	450,000	INFRASTRUCTURE
SIDEWALK VAULT ABANDONMENT PROGRAM	150,000	INFRASTRUCTURE
TRAFFIC SIGNALIZATION	400,000	INFRASTRUCTURE
MARKET STREET BRIDGE OVER MERRIMACK CANAL	280,000	INFRASTRUCTURE
INLAND STREET IMPROVEMENTS	700,000	INFRASTRUCTURE
SCHOOL BUILDING IMPROVEMENTS	2,333,000	INFRASTRUCTURE
CITY HALL BATHROOM IMPROVEMENTS	943,297	INFRASTRUCTURE
PORTABLE GENERATOR	170,000	PUBLIC SAFETY
FIRE APPARATUS REPLACEMENT	600,000	PUBLIC SAFETY
LPD BUILDING REMEDIATION	65,000	PUBLIC SAFETY
LPD BODY WORN CAMERA PROGRAM	754,935	PUBLIC SAFETY
SIGNAGE/ WAYFINDING - INFRASTRUCTURE IMPROVEMENTS	250,000	COMMUNITY MAINT/DEV.
WESTFORD STREET LANDFILL - ENVIRONMENTAL COMPLIANCE	100,000	COMMUNITY MAINT/DEV.
PARKS AND OPEN SPACE IMPROVEMENTS	1,200,000	COMMUNITY MAINT/DEV.
DPW STREETS - SNOW OPERATION - BRINING PILOT	125,000	VEHICLE REPLACEMENT
DPW FLEET/ EQUIPMENT REPLACEMENT	350,000	VEHICLE REPLACEMENT
TOTAL CAPITAL PROJECTS - ALL FUNDING SOURCES	**$ 45,631,946**	


FY2023 CAPITAL PLAN INVESTMENTS - ALL FUNDING SOURCES
$475,000
$1,589,935
$1,550,000
$42,017,011
INFRASTRUCTURE
PUBLIC SAFETY
COMMUNITY MAINT/ DEV.
VEHICLE REPLACEMENT

PROJECT COSTS - 2023 CAPITAL BUDGET (CITY AMOUNT ONLY)

PROJECT DESCRIPTION	COST	CATEGORY
AMERICANS WITH DISABILITIES ACT ("ADA") IMPROVEMENTS	835,500	INFRASTRUCTURE
CITY-WIDE PAVING & SIDEWALKS PROGRAM	3,010,000	INFRASTRUCTURE
"TIGER" BRIDGE REPAIR PROGRAM - VARIOUS BRIDGES	2,000,000	INFRASTRUCTURE
CAMBODIA TOWN INFRASTRUCTURE PROJECT	250,000	INFRASTRUCTURE
SIDEWALK VAULT ABANDONMENT PROGRAM	150,000	INFRASTRUCTURE
TRAFFIC SIGNALIZATION	400,000	INFRASTRUCTURE
MARKET STREET BRIDGE OVER MERRIMACK CANAL	280,000	INFRASTRUCTURE
INLAND STREET IMPROVEMENTS	700,000	INFRASTRUCTURE
SCHOOL BUILDING IMPROVEMENTS	2,333,000	INFRASTRUCTURE
CITY HALL BATHROOM IMPROVEMENTS	500,000	INFRASTRUCTURE
PORTABLE GENERATOR	80,000	PUBLIC SAFETY
FIRE APPARATUS REPLACEMENT	60,000	PUBLIC SAFETY
LPD BUILDING REMEDIATION	65,000	PUBLIC SAFETY
LPD BODY WORN CAMERA PROGRAM	725,000	PUBLIC SAFETY
SIGNAGE/ WAYFINDING - INFRASTRUCTURE IMPROVEMENTS	250,000	COMMUNITY MAINT/DEV.
WESTFORD STREET LANDFILL - ENVIRONMENTAL COMPLIANCE	100,000	COMMUNITY MAINT/DEV.
PARKS AND OPEN SPACE IMPROVEMENTS	700,000	COMMUNITY MAINT/DEV.
DPW STREETS - SNOW OPERATION - BRINING PILOT	125,000	VEHICLE REPLACEMENT
DPW FLEET/ EQUIPMENT REPLACEMENT	350,000	VEHICLE REPLACEMENT
TOTAL CAPITAL PROJECTS - ALL FUNDING SOURCES	**$ 12,913,500**	


FY2023 CAPITAL PLAN INVESTMENTS - CITY SHARE ONLY
$475,000
$1,050,000
$930,000
$10,458,500
INFRASTRUCTURE
PUBLIC SAFETY
COMMUNITY MAINT/DEV.
VEHICLE REPLACEMENT

FINANCIAL ANALYSIS – ACTUAL AND BUDGETED REVENUES

Fiscal Year	Total Amounts to Be Raised	Annual Growth Rate	Compounded Annual Growth Factor ("CAGF")
2008	$ 308,711,540	*N/a*	
2009	$ 318,636,488	3.21%	
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%	
2015	$ 364,130,698	6.17%	2.8%
2016	$ 358,051,834	-1.67%	
2017	$ 365,886,534	2.19%	
2018	$ 376,248,783	2.83%	
2019	$ 391,858,652	4.15%	
2020	$ 407,340,917	3.95%	
2021	$ 432,424,652	6.16%	
2022	$ 457,479,382	5.79%	
2023	$ 470,514,334	2.85%	
2024	$ 483,920,691	2.85%	
2025	$ 497,709,035	2.85%	
2026	$ 511,890,250	2.85%	
2027	$ 526,475,530	2.85%	
2028	$ 541,476,388	2.85%	
2029	$ 556,904,665	2.85%	
2030	$ 572,772,540	2.85%	
2031	$ 589,092,539	2.85%	
2032	$ 605,877,542	2.85%	

FINANCIAL ANALYSIS – EXISTING DEBT OBLIGATION AS A PERCENTAGE OF BUDGETED REVENUES

Fiscal Year	Existing Net Debt Service Obligation (ALL FUNDS)	Projected Budgeted Revenue	Debt Service as a Percentage (%) of Projected Budgeted Revenue
2023	$ 27,008,966	$ 470,514,334	5.74%
2024	$ 26,081,516	$ 483,920,691	5.39%
2025	$ 25,767,561	$ 497,709,035	5.18%
2026	$ 24,268,713	$ 511,890,250	4.74%
2027	$ 23,683,251	$ 526,475,530	4.50%
2028	$ 23,044,236	$ 541,476,388	4.26%
2029	$ 20,127,789	$ 556,904,665	3.61%
2030	$ 19,325,996	$ 572,772,540	3.37%
2031	$ 17,584,318	$ 589,092,539	2.98%
2032	$ 16,095,735	$ 605,877,542	2.66%

FINANCIAL ANALYSIS – DEBT LIMIT CALCULATIONS

DEBT LIMIT CALCULATION

Equalized Valuation as of January 1, 2020	$	9,848,176,600
Debt Limit (5% of Equalized Valuation)	$	**492,408,830**
Total Outstanding Debt as of June 30, 2021[60]	$	297,598,932
Total Authorized/ Unissued Debt as of June 30, 2020 (*Approximate*)	$	445,871,284[61]
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	**$**	**743,470,216**
Amount of Outstanding Debt Outside the Debt Limit	$	96,847,334
Appx. Amount of Authorized/ Unissued Debt Outside the Debt Limit	$	417,616,340
Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	**$**	**514,463,674**
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	$	743,470,216
Less: Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	$	514,463,674
Debt Subject to the Debt Limit	**$**	**229,006,542**
Debt Limit (5% of Equalized Valuation)	$	492,408,830
Remaining Borrowing Capacity Under Debt Limit	**$**	**263,402,288**

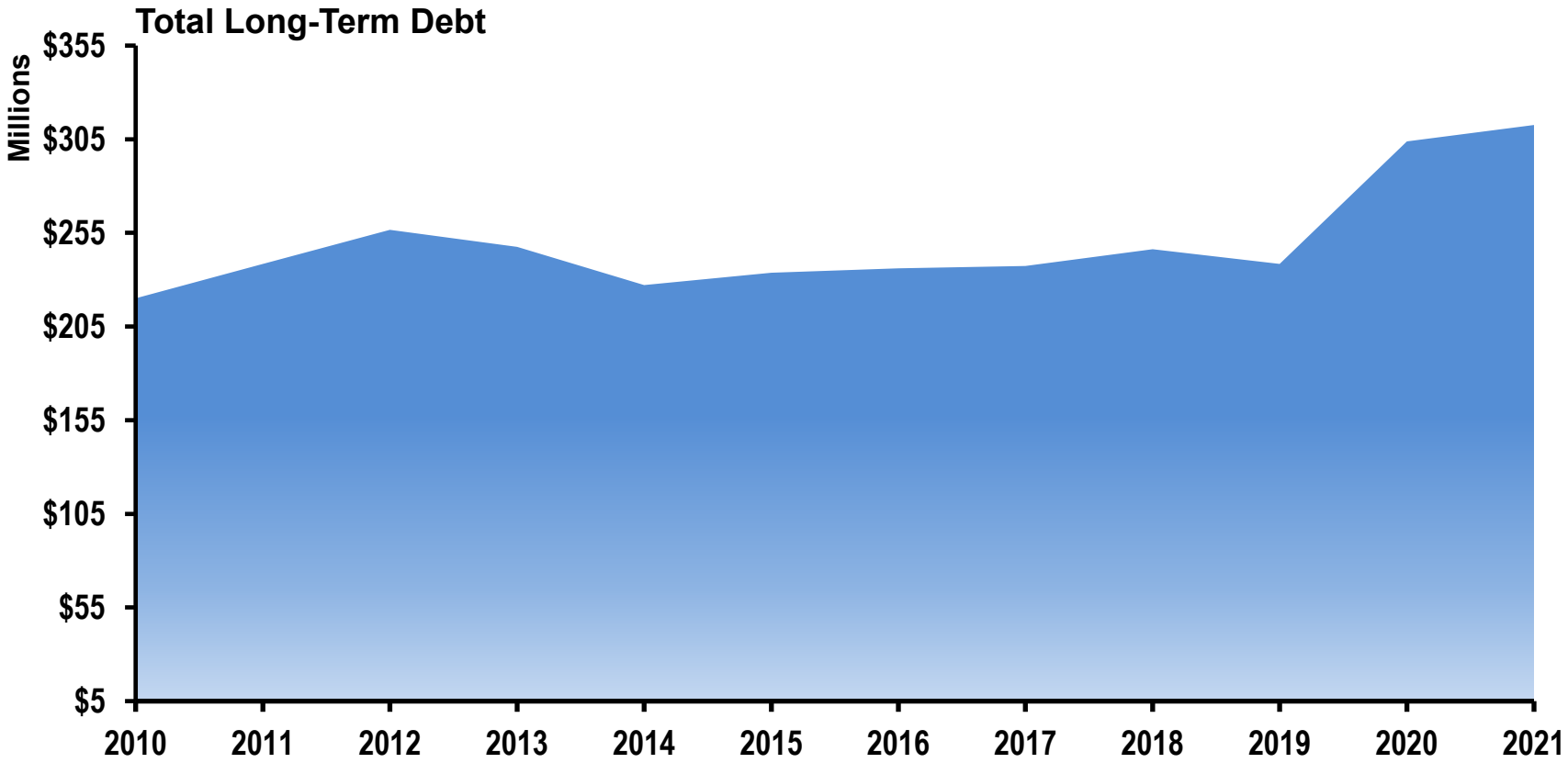
[60] As reported on the Statement of Indebtedness as of 6/30/2021

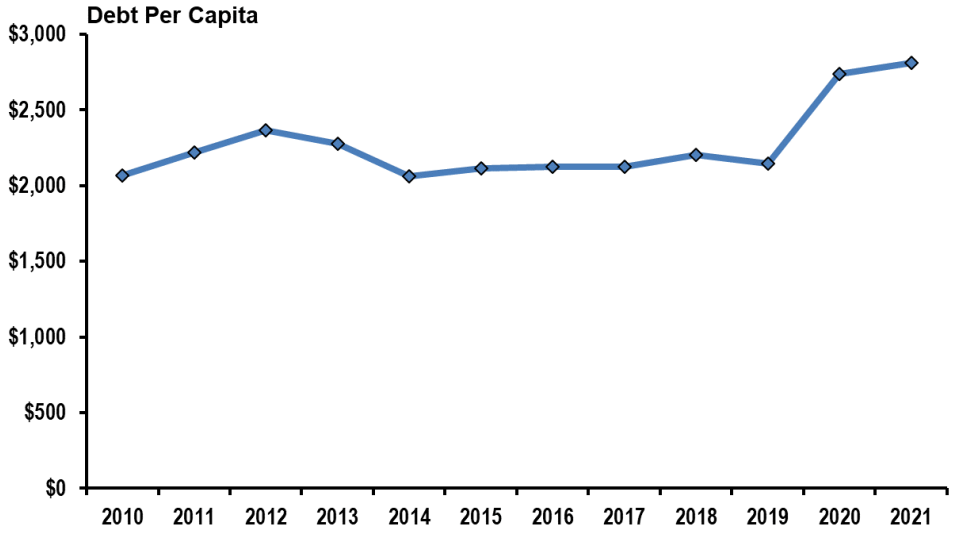
[61] Currently, the City has approximately $445.8 million (excluding authorized refundings) of authorized unissued debt outstanding (as of 6/30/21), comprised of the following: $309.5 million school bonds authorized for construction and reconstruction of a new high school. The total amount authorized for this project will be reduced to the extent of school building grant funds paid to the City by the Massachusetts School Building Authority (MSBA). The reimbursement rate will be approximately 80% of reimbursable project costs. $60.7 million sewer and $43 million water bonds authorized for the reconstruction of water and sewer mains and facility upgrades throughout the City. The City is aggressively working to maintain and improve its water and sewer infrastructure. Financing will be through the Massachusetts Clear Water Trust. Rates will be raised to support this debt as it is issued.

FINANCIAL ANALYSIS – HISTORIC LONG TERM DEBT ANALYSIS

Favorable	Marginal	Unfavorable

Total long-term debt in excess of 5 percent of a community's assessed valuation is generally prohibited under MGL Chapter 44 §10, and approaching this limit is often considered a warning sign by bond rating agencies. Evaluating a community's debt in this way is an indicator of both a community's overall debt burden as well as its effort in consistently investing in its capital assets. While a high debt load may be an indication of fiscal strain, low and decreasing debt may indicate underinvestment in capital assets and infrastructure.





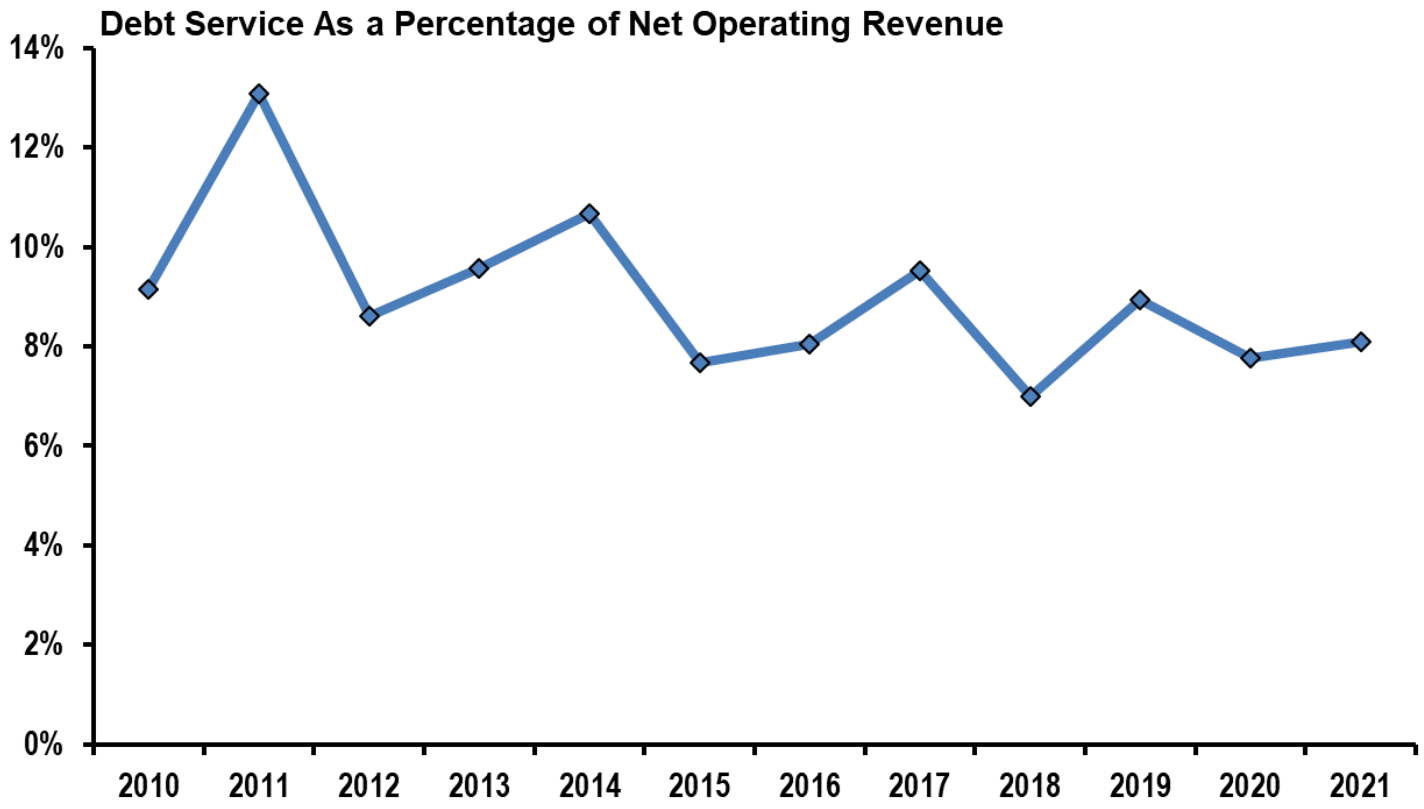
Fiscal Year	Assessed Valuation	Bonds Outstanding	Population	Debt as % Assessed Valuation	Debt Per Capita
2010	$ 6,390,673,111	$ 220,050,595	106,519	3.44%	$ 2,066
2011	$ 6,149,861,125	$ 238,410,550	107,571	3.88%	$ 2,216
2012	$ 6,095,108,518	$ 256,583,545	108,522	4.21%	$ 2,364
2013	$ 6,082,517,858	$ 247,590,510	108,861	4.07%	$ 2,274
2014	$ 6,085,685,748	$ 227,206,056	110,235	3.73%	$ 2,061
2015	$ 6,332,311,813	$ 233,750,883	110,699	3.69%	$ 2,112
2016	$ 6,683,928,991	$ 236,079,708	111,250	3.53%	$ 2,122
2017	$ 7,090,285,250	$ 237,392,385	111,728	3.35%	$ 2,125
2018	$ 7,664,201,191	$ 246,269,331	111,670	3.21%	$ 2,205
2019	$ 8,187,814,400	$ 238,383,416	110,997	2.91%	$ 2,148
2020	$ 9,043,323,474	$ 303,803,103	110,997	3.36%	$ 2,737
2021	$ 9,848,176,600	$ 312,607,939	111,306	3.17%	$ 2,809

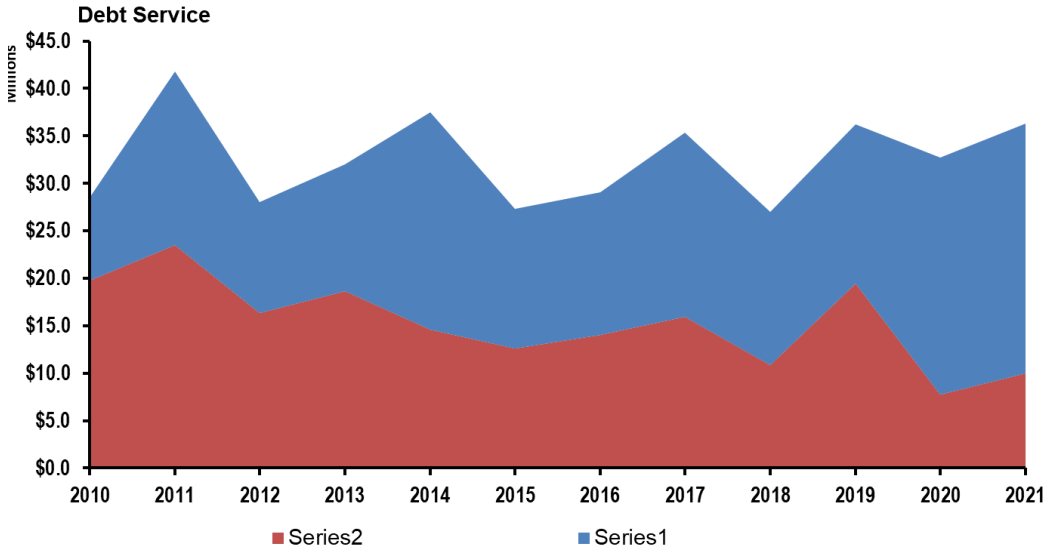
Data Source: City debt report, Municipal Databank, Statement of Indebtedness

FINANCIAL ANALYSIS – HISTORIC DEBT SERVICE ANALYSIS

Favorable	Marginal	Unfavorable

Annual debt service in excess of 10 percent of net operating revenues may indicate that the town's debt load is too high. A trend of increasing debt load may negatively affect a community's ability to maintain spending on essential services as more revenues must be set aside to service debt. Conversely, a declining trend may indicate that the town is not maintaining investment in its capital assets and is losing the capacity to do so as operating expenses take on a greater proportion of the budget. The town should find a favorable balance between these two extremes, ideally set by policy.





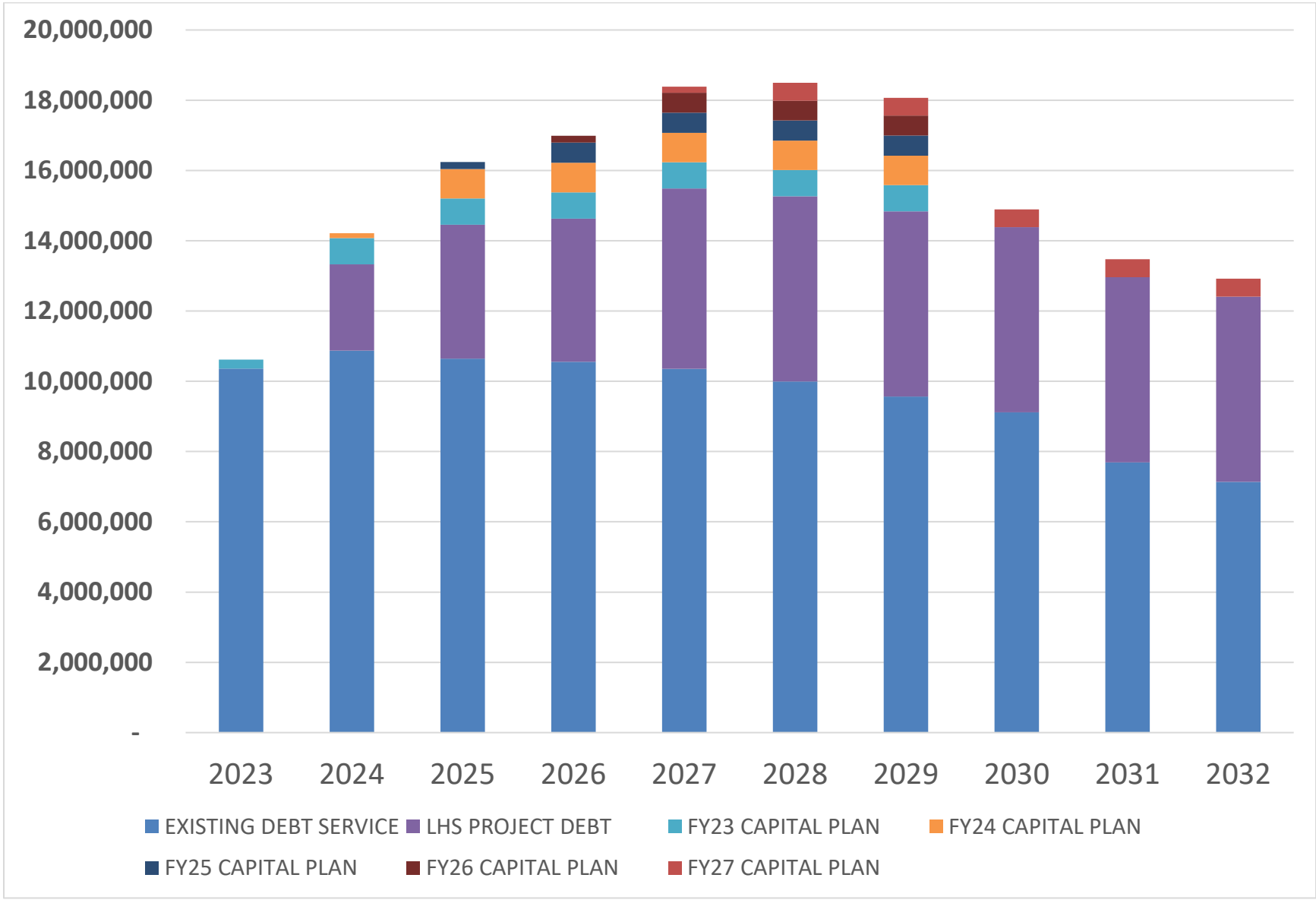
Fiscal Year	Non-Exempt Debt Service	Exempt Debt Service	Total Debt Service	Operating Revenue (Nominal Dollars)	As % of Net Operating Revenue: Non-Exempt	Exempt	Total
2010	$ 8,772,837	$ 19,749,123	$ 28,521,960	$ 311,614,472	2.82%	6.34%	9.15%
2011	$ 18,282,169	$ 23,530,310	$ 41,812,479	$ 319,564,905	5.72%	7.36%	13.08%
2012	$ 11,707,044	$ 16,360,667	$ 28,067,711	$ 325,858,417	3.59%	5.02%	8.61%
2013	$ 13,354,711	$ 18,663,538	$ 32,018,249	$ 334,833,448	3.99%	5.57%	9.56%
2014	$ 22,932,844	$ 14,554,290	$ 37,487,134	$ 351,338,279	6.53%	4.14%	10.67%
2015	$ 14,706,321	$ 12,594,257	$ 27,300,578	$ 355,962,520	4.13%	3.54%	7.67%
2016	$ 15,028,717	$ 14,029,292	$ 29,058,009	$ 360,734,739	4.17%	3.89%	8.06%
2017	$ 19,445,681	$ 15,911,406	$ 35,357,087	$ 371,583,434	5.23%	4.28%	9.52%
2018	$ 16,135,296	$ 10,854,914	$ 26,990,210	$ 385,434,653	4.19%	2.82%	7.00%
2019	$ 16,720,570	$ 19,477,934	$ 36,198,504	$ 405,306,163	4.13%	4.81%	8.93%
2020	$ 24,996,632	$ 7,738,799	$ 32,735,431	$ 422,128,078	5.92%	1.83%	7.75%
2021	$ 26,336,301	$ 9,957,758	$ 36,294,059	$ 448,640,572	5.87%	2.22%	8.09%

Data Source: Schedule A Reports

Principal Payments by Purpose
As of June 30, 2021 (1)

Fiscal Year	General (2)	School (3)	Water (4)	Sewer (5)	MCWT (6)	Parking Garage	Arena	Total Outstanding Principal
2022	$ 5,626,724	$ 2,720,676	$ 962,400	$ 1,900,200	$ 5,870,396	$ 3,125,000	$ 5,000	$ 20,210,396
2023	5,310,600	2,217,500	937,500	1,968,100	6,008,991	3,131,300	-	19,573,991
2024	5,342,100	1,284,000	865,100	1,888,800	5,795,164	2,920,000	-	18,095,164
2025	5,395,800	1,314,000	876,200	1,894,000	5,923,975	3,075,000	-	18,478,975
2026	5,101,600	1,329,500	691,800	1,912,100	5,510,478	3,075,000	-	17,620,478
2027	5,170,200	1,364,000	697,500	1,918,300	5,344,382	3,225,000	-	17,719,382
2028	5,152,000	1,323,000	702,500	1,912,500	5,307,996	3,375,000	-	17,772,996
2029	4,962,000	1,388,000	632,600	1,692,400	5,213,200	1,600,000	-	15,488,200
2030	4,882,900	1,281,500	638,100	1,544,500	5,223,882	1,678,000	-	15,248,882
2031	3,737,400	1,235,000	598,500	1,374,100	5,343,639	1,750,000	-	14,038,639
2032	3,310,000	1,285,000	555,000	1,030,000	4,978,725	1,825,000	-	12,983,725
2033	2,785,000	1,290,000	555,000	835,000	5,094,216	1,890,000	-	12,449,216
2034	2,510,000	1,260,000	515,000	840,000	4,894,326	1,955,000	-	11,974,326
2035	2,515,000	1,205,000	500,000	585,000	5,008,347	2,015,000	-	11,828,347
2036	2,150,000	1,235,000	505,000	590,000	5,015,340	2,070,000	-	11,565,340
2037	1,240,000	1,180,000	150,000	595,000	4,919,131	1,645,000	-	9,729,131
2038	1,265,000	1,200,000	155,000	595,000	4,100,777	1,695,000	-	9,010,777
2039	1,085,000	1,225,000	160,000	175,000	4,197,878	1,745,000	-	8,587,878
2040	1,135,000	1,240,000	160,000	180,000	3,096,591	1,790,000	-	7,601,591
2041	560,000	865,000	30,000	180,000	1,624,551	1,845,000	-	5,104,551
2042	360,000	805,000	-	185,000	835,315	1,895,000	-	4,080,315
2043	370,000	825,000	-	190,000	856,634	1,955,000	-	4,196,634
2044	385,000	840,000	-	195,000	-	2,010,000	-	3,430,000
2045	390,000	860,000	-	200,000	-	2,070,000	-	3,520,000
2046	395,000	880,000	-	200,000	-	-	-	1,475,000
2047	400,000	900,000	-	205,000	-	-	-	1,505,000
2048	415,000	920,000	-	210,000	-	-	-	1,545,000
2049	425,000	940,000	-	-	-	-	-	1,365,000
2050	435,000	965,000	-	-	-	-	-	1,400,000
Total	$ 72,811,324	$ 35,377,176	$ 10,887,200	$ 24,995,000	$ 100,163,932	$ 53,359,300	$ 5,000	$ 297,598,932

(1) Principal amount only. Excludes lease and installment purchase obligations, overlapping debt, unfunded pension liability, and other post-employment benefits liability.
(2) $90,000 is outside the City's general debt limit.
(3) $25,006,500 is outside the City's general debt limit.
(4) Self-supporting. Outside the City's general debt limit.
(5) Self-supporting. $12,262,400 is outside the City's general debt limit.
(6) Massachusetts Clean Water Trust, formerly Massachusetts Water Pollution Abatement Trust. $48,305,233 is outside the City's debt limit. Sewer services are accounted for in an enterprise fund.


20,000,000
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
2023
2024
2025
2026
2027
2028
2029
2030
2031
2032
EXISTING DEBT SERVICE
LHS PROJECT DEBT
FY23 CAPITAL PLAN
FY24 CAPITAL PLAN
FY25 CAPITAL PLAN
FY26 CAPITAL PLAN
FY27 CAPITAL PLAN

City of Lowell FY2023 Capital Plan Loan Order to the Lowell City Council

THE COMMONWEALTH OF MASSACHUSETTS
CITY OF LOWELL

In City Council

LOAN ORDER
(General Fund Capital Improvements)

To borrow $12,913,500 for the purpose of financing various capital improvements and purchases 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 OF ALL OF ITS MEMBERS, as follows:

Ordered: That the sum of $12,913,500 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:

Project Description	Amount
Bridge Design, Construction and Repairs	$2,280,000
Road Paving, Road & Sidewalk Construction, Repair, Sealing, & Improvements	$3,860,000
ADA Transition Plan & Design	$ 835,500
Various Departmental Equipment	$1,340,000
Various Building Remodeling	$2,258,000
Various Parking Lot Rehabilitation	$640,000
Traffic Signalization Improvements	$400,000
Cambodiatown Infrastructure Project	$250,000
Implementation of Master Plan; Wayfinding	$250,000
Various Parks Improvements	$700,000
Landfill Remediation	$100,000

That to meet this appropriation the Treasurer, with the approval of the City Manager, is authorized to borrow $12,913,500 and to 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; and 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.

(This page intentionally blank)

FISCAL YEAR

2023

SECTION VI

APPROPRIATION ORDER

Budget Resolution of the City Council to be voted on for appropriation.

THOMAS A. GOLDEN, JR.
CITY MANAGER

(This page intentionally blank)

COMMONWEALTH OF MASSACHUSETTS

CITY OF LOWELL

In City Council

VOTE

Approving Budget for the City of Lowell for Fiscal Year 2023.

WHEREAS, pursuant to Mass. G.L. c.44 §32, the City Manager submitted a proposed budget for fiscal year 2023 to the City Council on May 24, 2022 and the appropriation order was accepted by vote of the City Council; and

WHEREAS, the City Council held advertised public hearings to consider the proposed budget on June 8, 2021 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 2023 for the City of Lowell, including all line items therein as if separately voted thereon, in the sum of $**450,507,710**, which sum shall be appropriated and raised by taxation and other sources, including but not limited to intergovernmental revenue, charges for services, licenses and permits, miscellaneous, etc. 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 2023 and appropriation of retained earnings may be required to fund the fiscal year's operations.

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 raise and appropriates the following retained earnings:

(APPROPRIATION CONTINUED)

Fund	Amount	Fund Number
1. Wastewater Enterprise Fund	$2,655,080	6000
2. Parking Enterprise Fund	$2,930,968	4450
3. Water Enterprise Fund	$2,966,178	6100

and that the City Council of the City of Lowell hereby raises and appropriates the following from other funds:

Fund	Amount	Fund Number
1. Property Maintenance	$25,000	1107
2. Vacant Foreclosed Properties	$250,000	1109
3. Community Preservation Fund	$47,000	1713
4. PEG Access Special Revenue	$1,205,000	1710
5. General Stabilization	$3,177,728	8401

(APPROPRIATION CONTINUED)

Line Number	Department	Description	FY2023 Manager Recommended Appropriation
2023-01	City Council	Personal Services	$255,000
2023-02	City Council	Ordinary Expenses	$6,000
2023-03	Mayor	Personal Services	$52,596
2023-04	Mayor	Ordinary Expenses	$20,000
2023-05	City Clerk	Personal Services	$460,770
2023-06	City Clerk	Ordinary Expenses	$15,725
2023-07	City Manager	Personal Services	$1,928,834
2023-08	City Manager	Ordinary Expenses	$4,114,505
2023-09	City Manager - Lowell School Syst.	Ordinary Expenses	$50,000
2023-10	City Manager - Marketing Develop.	Personal Services	$10,000
2023-11	City Manager - Marketing Develop.	Ordinary Expenses	$460,000
2023-12	City Manager - Contingency	Ordinary Expenses	$2,078,911
2023-13	City Manager - Contingency	Reserve for Wages	$1,589,411
2023-14	City Manager - Cable Access	Personal Services	$128,883
2023-15	City Manager - Cable Access	Ordinary Expenses	$214,031
2023-16	City Manager - Cable Access	Transfers to Schools	$75,000
2023-17	City Manager – CASE	Personal Services	$202,726
2023-18	City Manager – CASE	Ordinary Expenses	$ -
2023-19	Finance	Personal Services	$181,179
2023-20	Finance	Ordinary Expenses	$1,000
2023-21	Budget	Personal Services	$103,293
2023-22	Budget	Ordinary Expenses	$ -
2023-23	Auditing	Personal Services	$617,335
2023-24	Auditing	Ordinary Expenses	$57,600
2023-25	Purchasing	Personal Services	$266,124
2023-26	Purchasing	Ordinary Expenses	$143,120
2023-27	Assessing	Personal Services	$559,223
2023-28	Assessing	Ordinary Expenses	$54,972
2023-29	Treasurer	Personal Services	$644,088
2023-30	Treasurer	Ordinary Expenses	$218,150

(APPROPRIATION CONTINUED)

Line Number	Department	Description	FY2023 Manager Recommended Appropriation
2023-31	Human Relations	Personal Services	$509,030
2023-32	Human Relations	Ordinary Expenses	$75,000
2023-33	Management Information Systems	Personal Services	$918,901
2023-34	Management Information Systems	Ordinary Expenses	$1,249,148
2023-35	Law	Personal Services	$1,454,332
2023-36	Law	Ordinary Expenses	$256,100
2023-37	Elections	Personal Services	$218,930
2023-38	Elections	Ordinary Expenses	$86,100
2023-39	Planning & Development	Personal Services	$3,303,706
2023-40	Planning & Development	Ordinary Expenses	$248,806
2023-41	Police	Personal Services	$30,342,531
2023-42	Police	Ordinary Expenses	$1,717,875
2023-43	Fire	Personal Services	$22,278,681
2023-44	Fire	Ordinary Expenses	$784,007
2023-45	Lowell Public Schools	Single Line Appropriation	$213,706,072
2023-46	Greater Lowell Technical School	Single Line Appropriation	$10,414,657
2023-47	Essex Agricultural High School	Single Line Appropriation	$60,000
2023-48	DPW Administration	Personal Services	$642,979
2023-49	DPW Administration	Ordinary Expenses	$595,900
2023-50	DPW Engineering	Personal Services	$659,543
2023-51	DPW Engineering	Ordinary Expenses	$ -
2023-52	DPW Land & Buildings	Personal Services	$1,637,728
2023-53	DPW Land & Buildings	Ordinary Expenses	$1,619,000
2023-54	DPW Electrical	Personal Services	$614,796
2023-55	DPW Electrical	Ordinary Expenses	$450,000

(APPROPRIATION CONTINUED)

Line Number	Department	Description	FY2023 Manager Recommended Appropriation
2023-56	DPW Streets	Personal Services	$1,325,511
2023-57	DPW Streets	Ordinary Expenses	$260,000
2023-58	DPW Waste Collection & Disposal	Personal Services	$188,658
2023-59	DPW Waste Collection & Disposal	Ordinary Expenses	$7,795,000
2023-60	DPW Other	Snow & Ice	$1,350,000
2023-61	Parks	Personal Services	$1,654,491
2023-62	Parks	Ordinary Expenses	$706,998
2023-63	Cemetery	Personal Services	$273,758
2023-64	Cemetery	Ordinary Expenses	$220,787
2023-65	Health	Personal Services	$3,645,428
2023-66	Health	Ordinary Expenses	$352,896
2023-67	Council on Aging	Personal Services	$392,450
2023-68	Council on Aging	Ordinary Expenses	$105,644
2023-69	Veterans'	Personal Services	$171,245
2023-70	Veterans'	Ordinary Expenses	$632,417
2023-71	Recreation	Personal Services	$996,482
2023-72	Recreation	Ordinary Expenses	$77,831
2023-73	Library	Personal Services	$1,211,614
2023-74	Library	Ordinary Expenses	$423,212
2023-75	Unclassified	Debt Service	$12,936,464
2023-76	Unclassified	Workers Comp	$950,000
2023-77	Unclassified	Unemployment	$500,000
2023-78	Unclassified	Health Insurance	$25,854,915
2023-79	Unclassified	Retirement	$31,687,781
2023-80	Unclassified	Medicare Tax	$3,100,000
2023-81	Unclassified	Claims & Judgments	$825,000
2023-82	Unclassified	Other Insurance	$376,050
2023-83	Unclassified	No. Middlesex	$35,000
Subtotal	**General Fund**		**$406,401,211**

(APPROPRIATION CONTINUED)

Line Number	Department	Description	FY2023 Manager Recommended Appropriation
2023-84	Wastewater	Personal Services	$3,647,082
2023-85	Wastewater	Ordinary Expenses	$10,639,367
2023-86	Wastewater	Debt Service	$8,674,730
Subtotal	**Wastewater Enterprise Fund**		**$22,961,178**
2023-87	Parking	Personal Services	$491,923
2023-88	Parking	Ordinary Expenses	$4,239,675
2023-89	Parking	Debt Service	$5,070,192
Subtotal	**Parking Enterprise Fund**		**$9,801,790**
2023-90	Water	Personal Services	$2,807,516
2023-91	Water	Ordinary Expenses	$4,459,531
2023-92	Water	Debt Service	$4,051,485
Subtotal	**Water Enterprise Fund**		**$11,318,531**
Grand Total All Funds			**$450,482,710**

(APPROPRIATION CONTINUED)

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.

Line Number	Description	FY2023 Manager Recommended Appropriation
2023-93	General Fund - Cherry Sheet Assessments	$39,505,284
2023-94	General Fund - Provision for Abatements & Exemptions	$1,100,000
2023-95	Indirect costs of the enterprise funds	$11,442,775

(This page intentionally blank)

FISCAL YEAR

2023

SECTION VII

FISCAL POLICIES

General information about the City of Lowell's financial policies, guidelines, and best practices.

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

(This page intentionally blank)

Fiscal Policy details have been relocated to a separate document titled:

City of Lowell Fiscal Year 2023 Fiscal Policies

(This page intentionally blank)

FISCAL YEAR

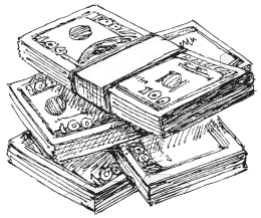
2023

SECTION VIII

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, 2019 was $362M+. 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?

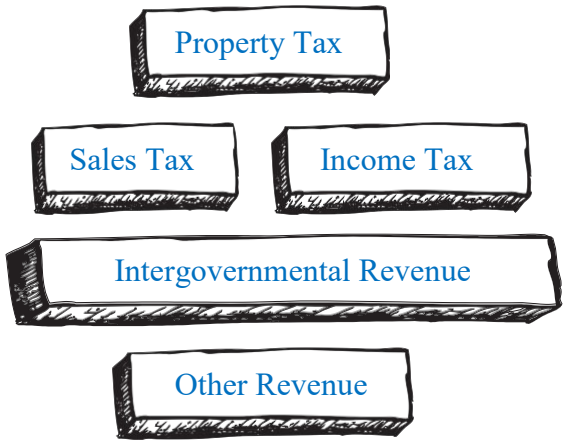
This section is intended to introduce you to, and briefly discuss, those key components which factor into your municipality's financial story, how to think about that story, and how to connect that story to the priorities and objectives laid out by your municipal leaders.

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 administrate 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 is 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 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 budgets 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.

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 drams 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 knowns 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 processional 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, OPENs 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 CAFT 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

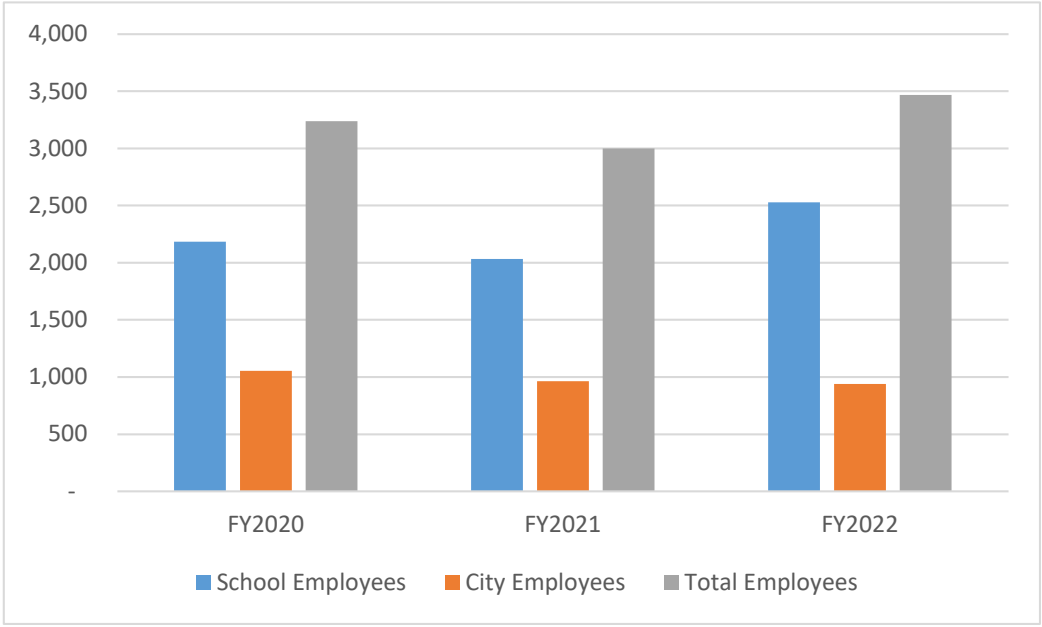
is a misnomer that financial audits are designed to uncover fraud, waste and abuse. Audits occasionally identify these problems, but most cases of identified fraud are from whistleblowers and self-reporters, not audits. Governments that receive a lot of federal money are also required to undergo an annual 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.

(This page intentionally blank)

EMPLOYEE OVERVIEW[62]

During FY2022, the City of Lowell employed approximately 3,466 full and part-time employees[63].

Employees	FY2020	FY2021	FY2022
School Employees	2,183	2,033	2,527
City Employees	1,055	965	939
Total Employees	3,238	2,998	3,466

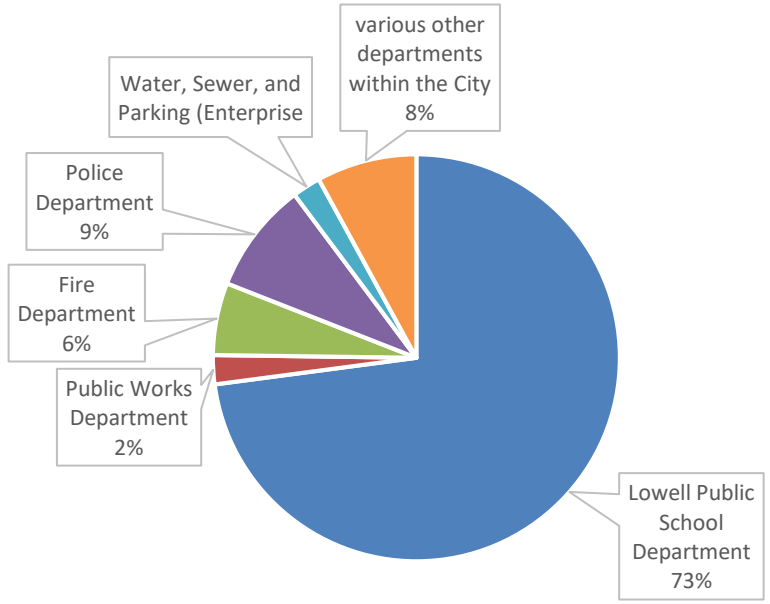


[62] Compiled during April 2022; subject to change.
[63] In addition to full and part-time employees, the city also employees a number of casual, temporary, and seasonal workers whose numbers tend to fluctuate throughout the year (e.g., summer recreation programs, etc.), and from year to year (e.g., election staffing, etc.); for the purposes of this section, only full and part-time employees are counted.

EMPLOYEE BREAKOUT[64]

Of the 3,466 total full and part-time employees, 944 were employed within the city as summarized below.

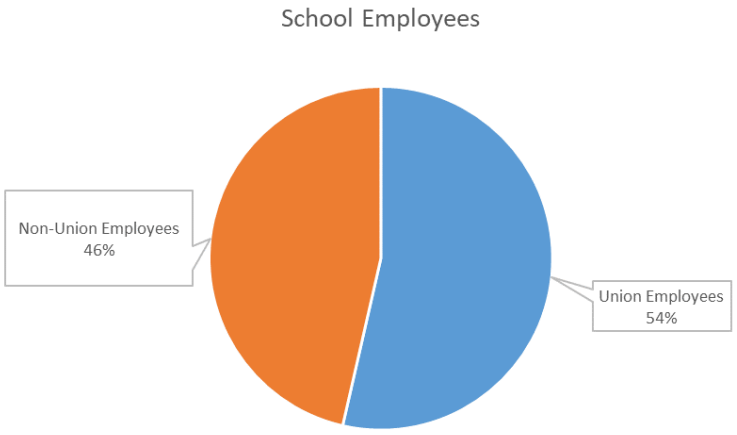
2,527	Lowell Public School Department
80	Public Works Department
199	Fire Department
306	Police Department
78	Water, Sewer, and Parking (Enterprise Fund Departments)
276	various other departments within the City
3,466	Total number of full and part-time employees

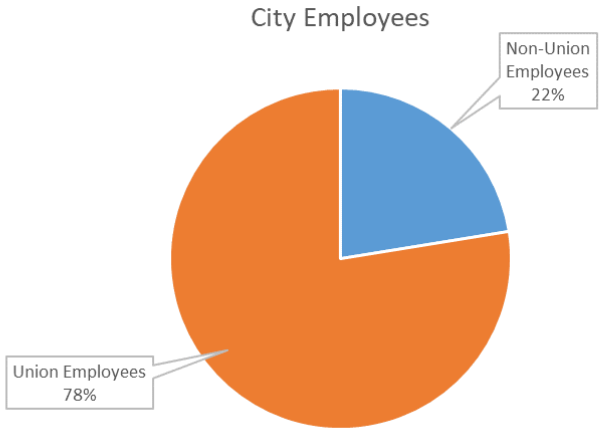


[64] Compiled during April 2022; subject to change.

UNION REPRESENTATION[65]

Approximately 2,635 employees are represented by unions including teachers and administrators as summarized below.



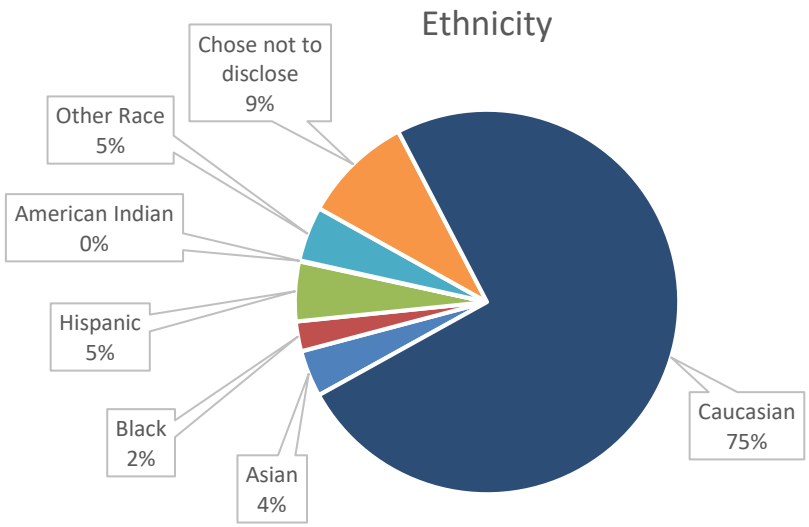


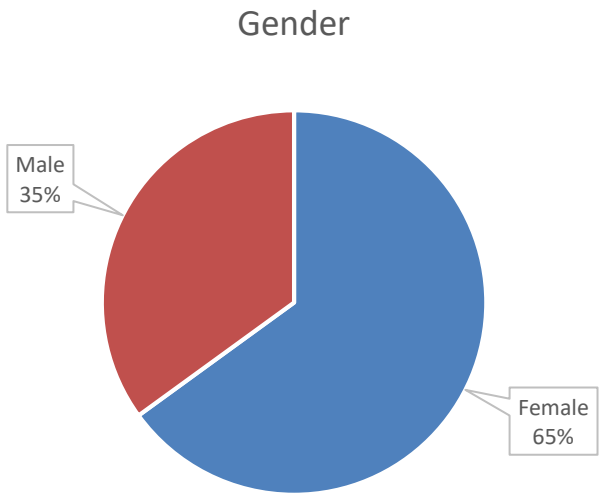
Union	Number of Employees	Contract Expiration Date
LSAA Administrators	193	6/30/2023
SEIU Clerks	58	6/30/2023
UTL Cafeteria Workers	135	6/30/2023
UTL Custodians	94	6/30/2023
UTL Paraprofessionals	369	6/30/2023
UTL Teachers	1,008	6/30/2023
Subtotal School Union Employees	**1,857**	

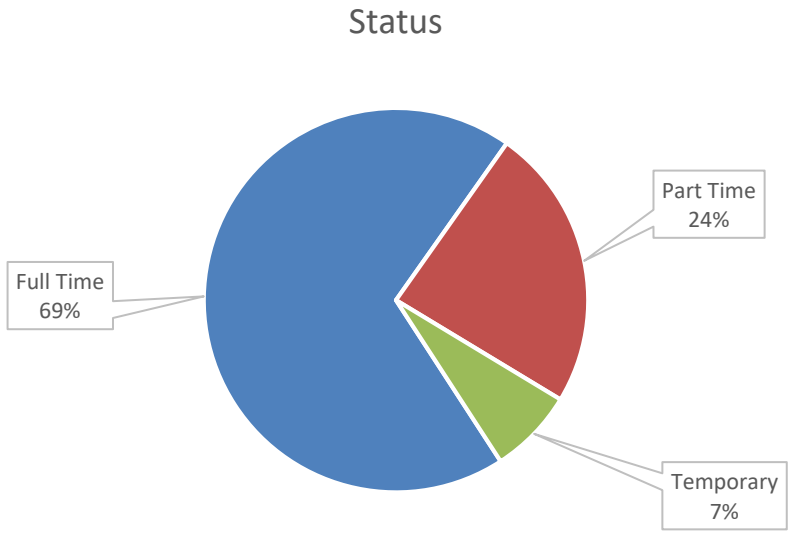
Union	Number of Employees	Contract Expiration Date
AFSCME 1705	161	6/30/2024
AFSCME 1705A	28	6/30/2024
AFSCME 2532	53	6/30/2024
Engineers	5	6/30/2024
Firefighters IAFF	193	6/30/2024
MVEA C	30	6/30/2024
MVEA D	15	6/30/2024
MVEA Inspectors	13	6/30/2024
MVEA Wastewater I	21	6/30/2024
MVEA Wastewater II	9	6/30/2024
MVEA Wastewater IIP	8	6/30/2024
Police Patrol Officers	164	6/30/2024
Police Superiors	51	6/30/2024
SEIU 888PG	6	6/30/2024
Traffic Supervisors	21	6/30/2024
Subtotal City Union Employees	**778**	

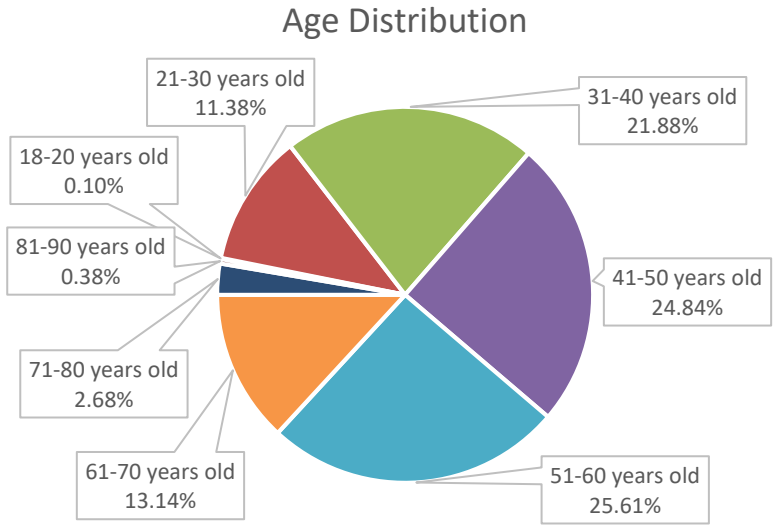
[65] Compiled during April 2022; subject to change.

GENERAL DEMOGRAPHICS[66]





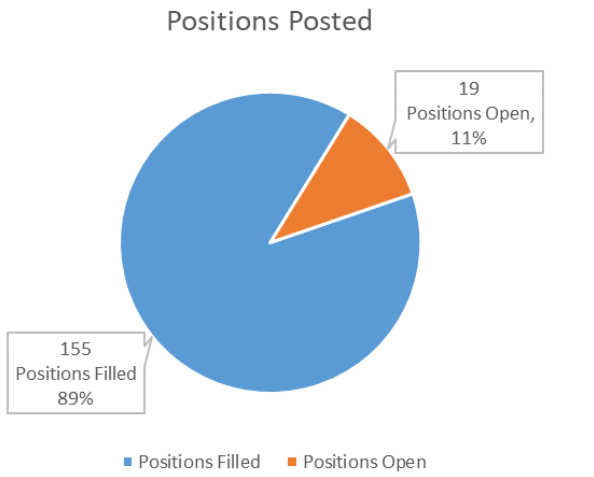


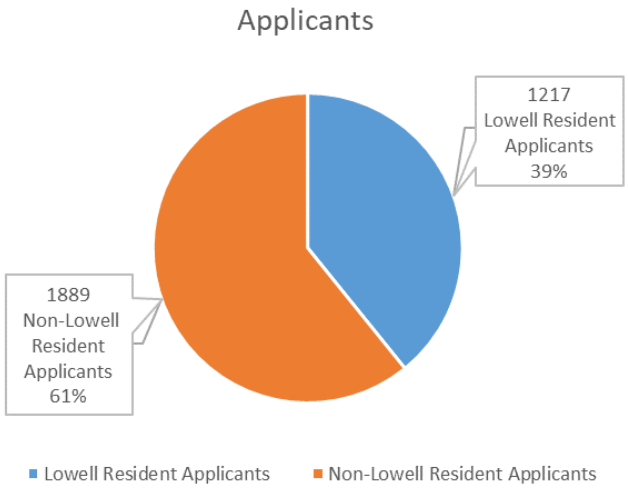


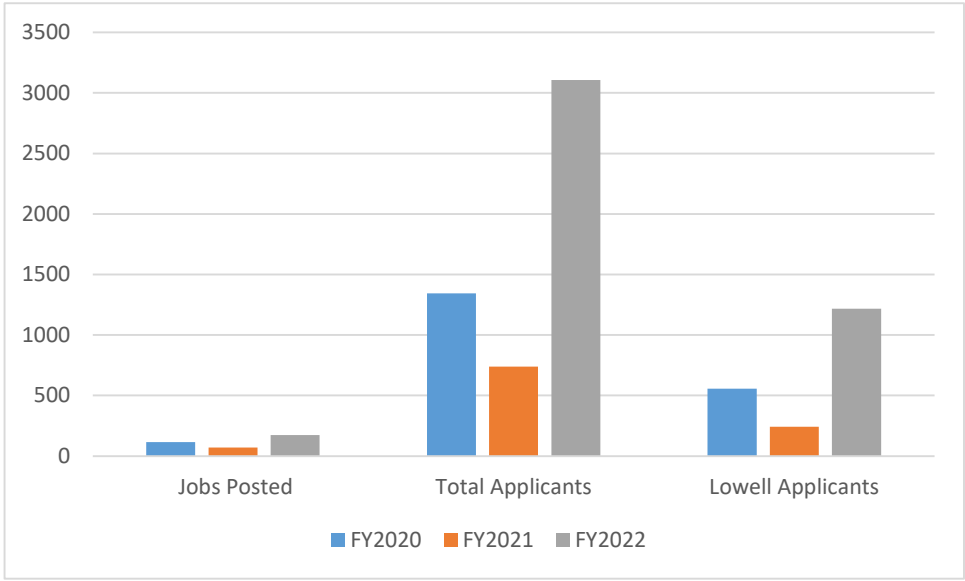
[66] Compiled during April 2022; subject to change.

SUMMARY OF CITY JOB POSITIONS HIRED DURING FISCAL YEAR 2022[67]

During FY22 there were a total of 174 city job postings (including re-postings for the same position), of which 18 are currently open. Of the 3,106 applications received, a total of 1,889 (61%) were from non-Lowell residents, while 1,217 (39%) were from Lowell residents.



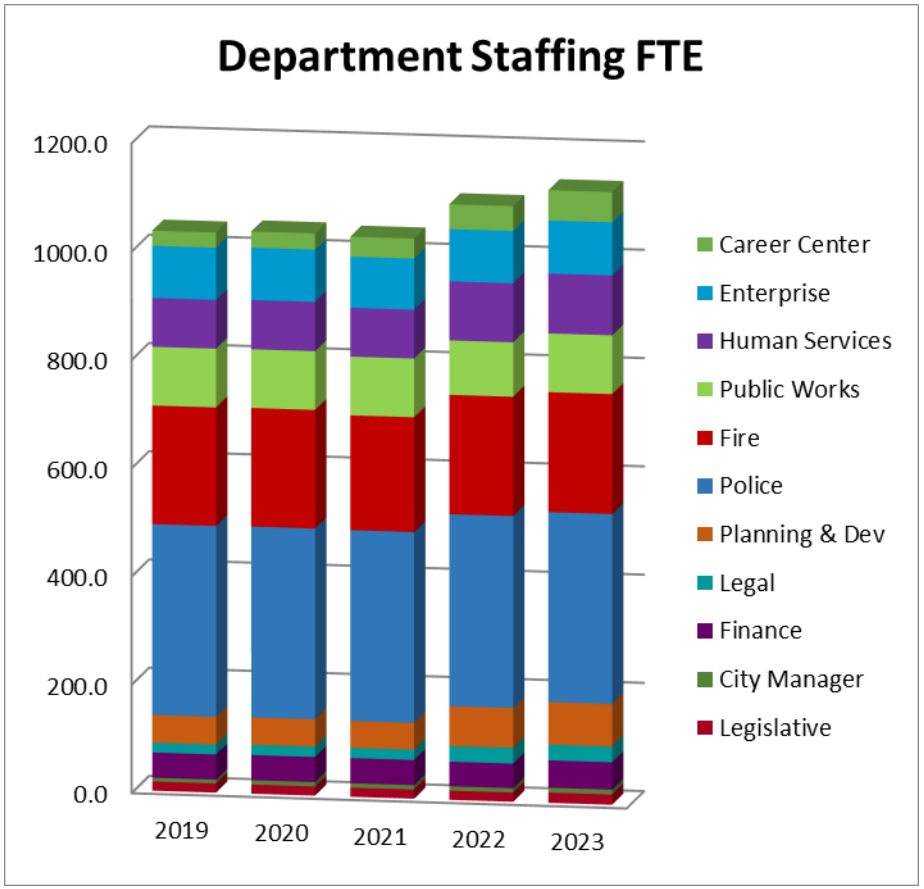




[67] Compiled during April 2022; subject to change; does not include postings for Lowell Public Schools.

CITY DEPARTMENT STAFFING FTE POSITIONS[68,69] BY FISCAL YEAR

Function	2019	2020	2021	2022	2023
Legislative	17.0	17.0	17.0	17.0	19.0
City Manager	7.0	8.0	8.0	8.0	9.0
Finance	46.5	46.5	46.5	45.5	50.5
Legal	18.0	19.0	19.0	29.0	29.0
Planning & Dev	51.5	50.5	49.5	73.5	78.5
Police	352.5	352.5	352.5	354.5	351.0
Fire	219.0	219.0	212.0	220.5	221.5
Public Works	108.5	108.5	108.5	100.5	108.5
Human Services	90.0	91.0	90.0	109.0	110.5
Enterprise	96.5	96.5	94.5	96.5	98.0
Career Center	28.0	30.0	37.0	46.0	56.0
	1034.5	1038.5	1034.5	1100.0	1131.5



[68] FY2022 staffing number increases include approximately 40 paid advisory body members (e.g., License Commission, Election Commission, Zoning Board, Health Board, etc.) as the decision was made to represent these funded positions as FTEs, similar to the City Council members.
[69] Full Time Equivalent (FTE) positions compiled as of April 2022; subject to change.

Position List (FTEs)

	FY21	FY22	FY23	+/-
Legislative - City Council				
Councilor	8	8	10	2
Mayor	1	1	1	0
Legislative - City Council Total:	**9**	**9**	**11**	**2**
Legislative - Mayor's Office				
Assistant to Mayor	1	1	1	0
Legislative - Mayor Total:	**1**	**1**	**1**	**0**
Legislative - City Clerk				
Assistant City Clerk	1	1	1	0
City Clerk	1	1	1	0
Head Clerk	5	5	5	0
Legislative - City Clerk Total:	**7**	**7**	**7**	**0**
LEGISLATIVE TOTAL:	**17**	**17**	**19**	**2**

	FY21	FY22	FY23	+/-
City Manager - City Manager				
Administrative Assistant	1	1	1	0
Assistant City Manager	1	1	1	0
Assistant to the City Manager	1	1	1	0
City Manager	1	1	1	0
Executive Assistant	1	1	1	0
Neighborhood Liaison	1	1	1	0
City Manager - City Manager Total:	**6**	**6**	**6**	**0**
City Manager - CASE				
Director	0	0	1	1
Downtown/Special Events Coordinator	1	1	1	0
Program Assistant	1	1	1	0
City Manager - CASE Total:	**2**	**2**	**3**	**1**
CITY MANAGER TOTAL:	**8**	**8**	**9**	**1**

	FY21	FY22	FY23	+/-
Finance - General Finance				
ARPA Finance Manager	0	0	1	1
Chief Financial Officer	1	1	1	0
Finance - General Finance Total:	**1**	**1**	**2**	**1**
Finance - Budget				
Deputy CFO	1	1	1	0
Finance - Budget Total:	**1**	**1**	**1**	**0**
Finance - Auditor				
Asst. Auditor	1	1	1	0
Asst. Payroll Supr.	1	1	1	0
Auditor	1	1	1	0
Head Clerk	1	1	1	0
Payroll Financial Specialist	1	1	2	1
Payroll Supervisor	1	1	1	0
Senior Accountant	1	1	1	0
Finance - City Auditor Total:	**7**	**7**	**8**	**1**
Finance - Purchasing				
CPO/Purchasing Agent	1	1	1	0
Head Clerk	2	2	2	0
Office Manager/Procurement Compliance	1	1	1	0
Senior Clerk	0	0	0	0
Finance - Purchasing Total:	**4**	**4**	**4**	**0**
Finance - Assessor				
Administrative Assistant	1	1	1	0
Administrative Assistant /Finance	1	1	1	0
Appraisal Clerk	1	1	1	0
Assessor	2	2	2	0
Assistant Assessor	2	2	2	0
Chief Assessor	1	1	1	0
Principal Clerk	1	1	1	0
Finance - Assessor Total:	**9**	**9**	**9**	**0**
Finance - Treasurer				
Accountant	0	0	0	0
Assistant Collector	1	1	1	0
Assistant Treasurer	1	1	1	0
Head Clerk	5	4	4	0
Senior Accountant	2	2	2	0
Treasurer	1	1	1	0
Finance - Treasurer Total:	**10**	**9**	**9**	**0**
Finance - Human Relations				
Assistant HR Director	1	1	1	0
Benefits Coordinator	1	1	1	0
HR Director	1	1	1	0
HR Generalist/ Recruiter	0	0	1	1
Officer of Diversity and Inclusion	0	1	1	0
Personnel Assistant	1	1	1	0
Finance - Human Relations Total:	**4**	**5**	**6**	**1**
Finance - MIS				
Application Systems Specialist	2	2	3	1
Chief Information Officer	1	1	1	0
Cyber Security Administrator	0	1	1	0
Desktop Support Specialist	1	1	1	0
GIS Manager	1	1	1	0
MIS Director	1	1	1	0
Network Systems Specialist	1	1	1	0
Sr. Application Systems Specialist	0	0	1	1
Systems Administrator	1	1	1	0
Technical Administrative Assistant	0.5	0.5	0.5	0
Finance - MIS Total:	**8.5**	**9.5**	**11.5**	**2**
FINANCE TOTAL	**44.5**	**45.5**	**50.5**	**5**

	FY21	FY22	FY23	+/-
Legal - Law				
1st Assistant City Solicitor	1	1	1	0
2nd Assistant City Solicitor	6	5	5	0
3rd Assistant City Solicitor	0	1	1	0
Assistant Contract Administrator	1	1	1	0
Assistant Workers Compensation Agent	1	1	1	0
Asst Office Mgr/Contract Administrator	1	1	1	0
City Solicitor	1	1	1	0
Director of Elections/Hearing Officer	1	1	1	0
Executive Secretary License Commission	1	1	1	0
License Commissioner	5	5	5	0
Nurse Case Manager	0	1	1	0
Office Manager./Litigation	1	1	1	0
Paralegal/Tax Title	1	1	1	0
Principal Clerk	1	1	1	0
Workers Compensation Agent	1	1	1	0
Legal - Law Total:	**22**	**23**	**23**	**0**
Legal - Elections				
Election Clerk	2	2	2	0
Election Commissioner	4	4	4	0
Legal - Elections Total:	**6**	**6**	**6**	**0**
LEGAL TOTAL	**28**	**29**	**29**	**0**

	FY21	FY22	FY23	+/-
DPD - Admin.				
Assistant City Manager/Director DPD	1	1	1	0
Dep. Dir.(Development Services)	1	1	1	0
Dep. Dir.(Planning, Community & Economic Dev)	1	1	1	0
Executive Assistant	1	1	1	0
Secretary/Receptionist	0	0	0	0
DPD -Admin Total:	**4**	**4**	**4**	**0**
DPD - Project Review				
Assistant Planner	1	1	1	0
Assistant Planner, CPC	0	1	1	0
Associate Planner	1	1	1	0
Conservation Comm. Chair	1	1	1	0
Conservation Comm. Member	6	6	6	0
Historic Board Administrator	1	1	1	0
Planning Board Chair	1	1	1	0
Planning Board Member	6	6	6	0
Senior Planner	1	1	1	0
Zoning Board of Appeals Chair	1	1	1	0
Zoning Board of Appeals Member	6	6	6	0
DPD - Project Review Total:	**25**	**26**	**26**	**0**
DPD - Code Enforcement				
Board Enforcement Agent	1	1	1	0
Building Commissioner	1	1	1	0
Building Inspector/Plans Reviewer	4	4	4	0
Head Clerk	1	1	1	0
Office Manager	1	1	1	0
Plumbing/Gas Inspector	1	1	1	0
Principal Clerk	2	2	3	1
Sanitary Code Enforcement Inspector	5	5	6	1
Senior Building Inspector/ Plans Reviewer	1	1	1	0
Senior Code Enforcement Inspector	1	1	1	0
Wire Inspector	1	1	2	1
DPD - Code Enforcement Total:	**19**	**19**	**22**	**3**
DPD - Housing/Homelessness/Energy				
Construction Manager	1	1	1	0
Director of Homelessness Initiatives	1	1	1	0
Energy Advocate	0	0	1	1
Energy Coordinator	1	1	1	0
Energy Manager	1	1	1	0
Housing Secretary	1	1	1	0
Program Director	1	1	1	0
DPD - Housing/Energy Total:	**6**	**6**	**7**	**1**
DPD - Economic Development				
Asset Manager	1	1	1	0
Design Technician	0	0	0	0
Director Economic Development	1	1	1	0
Economic Development Assistant	1	1	1	0
Economic Development Officer	1	1	1	0
DPD - Economic Development Total:	**4**	**4**	**4**	**0**
DPD - Planning/Project Management				
ARPA Project Construction Manager	0	0	1	1
Chief Design Planner	1	1	1	0
Design Planner	1.5	1.5	1.5	0
Neighborhood Planner	1	1	1	0
Senior Environmental Officer	1	1	1	0
Urban Renewal Project Manager	1	1	1	0
DPD - Planning/Project Management Total:	**5.5**	**5.5**	**6.5**	**1**
DPD - Transportation Group				
Assistant Transportation Engineer	1	1	1	0
Transportation Engineer	1	1	1	0
DPD - Planning/Project Management Total:	**2**	**2**	**2**	**0**
DPD - Community Development				
Account Manager	1	1	1	0
Associate Planner	1	1	1	0
Community Development Assistant	1	1	1	0
Community Development Director	1	1	1	0
Financial Specialist	1	1	1	0
Senior Finance Officer	1	1	1	0
Senior Program Manager	1	1	1	0
DPD - Community Development Total:	**7**	**7**	**7**	**0**
DPD TOTAL	**72.5**	**73.5**	**78.5**	**5**

	FY21	FY22	FY23	+/-
Public Safety - Police				
Captain	9	9	9	0
Deputy Superintendent	2	2	2	0
Lieutenant	13	13	13	0
Officer	195	195	195	0
Sergeant	30	30	30	0
Superintendent	1	1	1	0
Public Safety - Police Total:	**250**	**250**	**250**	**0**
Public Safety - Civilian				
Administrative Assistant	3	2	2	0
Animal Compliance Officer	1	1	1	0
Animal Control Officer	1	1	1	0
Assistant Fiscal Coordinator	1	1	1	0
Budget Director	1	1	1	0
Building Custodian	1	1	0	(1)
Communications Manager	1	1	1	0
Computer Technician	1	1	1	0
Crime Analyst	3	2	2	0
Custodian	1	2	2	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	4	3	(1)
MEO3/Lab/Spc/Assistant Animal Control	1	1	1	0
Motor Equipment Repairman	2	2	2	0
NIBRS Tracking Analyst	1	1	1	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
Supervisor Sign Shop	1	1	1	0
System Administrator	1	1	1	0
Systems Project Specialist	1	1	1	0
Tracking Analyst	1	1	1	0
Victim Services Advocate	1	1	1	0
Volunteer Coordinator	1	1	0	(1)
Public Safety - Civilian Total:	**39**	**39**	**36**	**(3)**
Public Safety - Dispatch				
Dispatcher	23	23	23	0
Lead Dispatcher	3	3	3	0
Public Safety - Dispatch Total:	**26**	**26**	**26**	**0**
Public Safety - Detention				
Detention Attendant	5	5	5	0
Senior Detention Attendant	3	3	3	0
Supervisor Detention Attendant	1	1	1	0
Public Safety - Detention Total:	**9**	**9**	**9**	**0**
Public Safety - Traffic				
Head Clerk	1	1	1	0
Traffic Supervisor	27.5	28.5	28	(0.5)
W/F Meter Repair/Maintenance	1	1	1	0
Public Safety - Traffic Total:	**29.5**	**30.5**	**30**	**(0.5)**
PUBLIC SAFETY - POLICE TOTAL	**353.5**	**354.5**	**351**	**(3.5)**

	FY21	FY22	FY23	+/-
Public Safety - Fire				
Administrative Assistant	1	1	1	0
Assistant Chief	0	0	1	1
Business Manager	1	1	1	0
Captain	14	14	14	0
Chief	1	1	1	0
Deputy Chief	9	9	11	2
Emergency Management Coordinator	0.5	1	1	0
Firefighter	146	146	141	(5)
Grant Writer	0	1	1	0
Head Clerk	1	1	1	0
IT	0.5	0.5	0.5	0
Lieutenant	43	43	46	3
ME Repairman/MEO3	1	1	1	0
Mechanic	1	1	1	0
PUBLIC SAFETY - FIRE TOTAL	**219**	**220.5**	**221.5**	**1**

	FY21	FY22	FY23	+/-
DPW - Finance/Admin				
Accountant	1	1	1	0
Administrative Assistant	1	1	1	0
Contract Administrator	0	0	1	1
Deputy Director of Finance & Admin	1	1	1	0
Facilities & Infrastructure Project Mgr	0	0	1	1
Junior Clerk	1	0	0	0
Office Manager	1	1	1	0
Principal Clerk	2	2	2	0
Public Works Commissioner	1	1	1	0
DPW - Finance/ Admin Total:	**8**	**7**	**9**	**2**
DPW - Engineering				
City Engineer	1	1	1	0
Grade 3 Construction Inspector	1	1	1	0
Principal Clerk	1	1	1	0
Provisional Civil Engineer, Grade 4	3	3	3	0
Senior Civil Engineer, Grade 5	1	1	1	0
DPW - Engineering Total:	**7**	**7**	**7**	**0**
DPW - Lands & Buildings				
Brick Mason/Craftsman	1	1	1	0
Building Custodian	1	1	1	0
Building Custodian/ Groundskeeper	1	1	1	0
Carpenter/Craftsman	5	5	5	0
Chem App/Foreman	1	1	1	0
Deputy Commissioner/Lands and Buildings	1	1	1	0
General Foreman/HVAC	1	1	1	0
HVAC Technician, Craftsman	3	3	3	0
MEO Grade 3 Specialist/Laborer	1	1	1	0
Plumber/Irrigation Specialist	4	4	4	0
Roofer/Craftsman	1	1	1	0
Senior Building Custodian	1	1	1	0
Wkg. Foreman/Carpenter/Craftsman/L	1	1	1	0
Wkg. Foreman/HVAC Technician /Craftsman/L	1	1	1	0
Wkg. Foreman/Mason/Craftsman/L	1	1	1	0
Wkg. Foreman/Painter-Glazer	1	0	0	0
Wkg. Foreman/Plumber/Irrigation Specialist	1	1	1	0
Wkg. Foreman/Roofer/Craftsman/L	1	1	1	0
DPW - Lands & Buildings Total:	**27**	**26**	**26**	**0**
DPW - Electrical Division				
City Electrician	1	1	1	0
Electrician Gr B Master	1	1	1	0
Electrician Helper/Traffic Maint.	0	0	0	0
Gr.B-Elec/Fire Alarm Maint/Journeyman	3	3	5	2
WF Electrician Master	1	1	1	0
WF TRY Signal Maintenance/F.A	0	0	0	0
DPW - Lands & Buildings Total:	**6**	**6**	**8**	**2**
DPW - Streets				
Deputy Commissioner/Streets/Recycling	1	1	1	0
General Foreman/Streets	1	1	1	0
Maintenance Man	1	0	0	0
MEO Gr III/Laborer	8	7	8	1
MEO Gr III/Laborer/Watchman	2	1	3	2
MEO Gr III/Motor Equip Repair/Welder	1	1	1	0
MEO Gr III/Motor Equipment Repair	3	3	3	0
Motor Equipment Repairman	1	1	1	0
Recycling Coordinator	1	2	2	0
Recycling Enforcement Coordinator	2	1	1	0
WF/Motor Equip Repairman	1	1	1	0
Wkg. Foreman/Maintenance	1	1	1	0
Wkg. Foreman/MEO Grade 3/Specialist/Lab	3	3	2	(1)
Wkg. Frmn./MEO Gr.3/Specialist/Tree Climber	1	1	1	0
DPW - Streets Total:	**27**	**24**	**26**	**2**
DPW - Parks				
Administrative Asst/Secretary	1	0	0	0
Chief Maintenance Craftsman	1	1	1	0
Commissioner	0	0	0	0
Downtown Manager/MEOIII/Craftsman Lab.	1	1	1	0
Ground/Maintenance MEOI/Lab	1	1	1	0
Junior Clerk	0.5	0.5	0.5	0
Maintenance Man	2	2	2	0
MEO Gr. 1/Laborer	1	1	1	0

MEO Gr. III/Laborer	5	5	5	0
Park Foreman	1	1	1	0
Park Maintenance Craftsman/Lab	1	1	1	0
Park Maintenance/MEO I/Lab.	2	2	2	0
Sanitation Specialist	0	0	2	2
Stadium Manager/MEOIII/Craftsman	1	1	1	0
Storekeeper MEO I	1	1	1	0
Superintendent of Parks	1	1	1	0
Working Foreman MEO I/Laborer	1	1	1	0
Working Foreman Welder/Craftsman	1	1	1	0
Working Foreman/Laborer	1	1	1	0
Working Foreman/MEO III Specialist/Lab	5	5	5	0
DPW - Parks Total:	**27.5**	**26.5**	**28.5**	**2**
DPW - Cemetery				
Administrative Assistant	1	1	1	0
Head Clerk	1	1	1	0
WF/ MEOIII/ Specialist Laborer	1	1	1	0
Working Foreman/ Cemetery Manager	1	1	1	0
DPW - Cemetery Total:	**4**	**4**	**4**	**0**
DPW TOTAL	**106.5**	**100.5**	**108.5**	**8**

	FY21	FY22	FY23	+/-
HHS - Health				
Board of Health Chairperson	1	1	1	0
Board of Health Member	4	4	4	0
Board of Health Secretary	1	1	1	0
Clerk	0	0	0	0
Clinical Nurse Manager	3	3	3	0
Clinical Recovery Specialist	1	1	1	0
Clinical School Nurse Manager	1	1	0	(1)
Community Health Coordinator	1	1	1	0
Contact Tracer	2	2	2	0.0
Deputy Director of Finance	1	1	1	0
Epidemiologist	1	1	1	0.0
Head Administrative Clerk	1	1	1	0
Head Clerk	1	1	1	0
Health Educator	0	0	0	0
HHS Director	1	1	1	0
MassCALL3 Prevention Coordinator	0	1	1	0
MOAPC Coalition Coordinator	0	0	0	0
Nurse Coordinator (44weeks)	1	1	1	0
Outreach Worker Health Educator	1	1	0	(1)
PH Nurse Manager/ Clinics	1	1	1	0
PH Nurse/Clinic	3	3	3	0
PH Nurse/Schools	29	29	29	0
Program Assistant	0	0	0	0
Program Director - Tobacco	1	1	1	0
Substance Abuse Coordinator	1	1	1	0
Substance Abuse Outreach Coordinator	1	1	1	0
Syringe Collection Program Coordinator	1	1	1	0
Temporary Custodian	0	0	0.5	0.5
Vision/Hearing Screener	1	2	2	0
Youth Outreach Worker	0	1	1	0
HHS - Health Total:	**59**	**62**	**60.5**	**-1.5**
Health & Human Services - Council on Aging				
Bilingual Human Services Coordinator	0	0	2	2
Bookkeeper	0	0	0.5	0.5
Civic Events Coord	1	1	1	0
Custodian	1.5	1.5	1.5	0
Custodian 35 hrs	1	1	1	0
Director	1	1	1	0
Human Services Coordinator	0	0	0.5	0.5
Meals on Wheels	1	1	1	0
Outreach Worker	1	1	1	0
Secretary/Receptionist	1	1	1	0
Utility Person-40 hrs.	1	1	1	0
Volunteer Coordinator	0.5	0.5	0.5	0
Weekend Bus Driver	0.5	1	1	0
Weekend Chef/Cook	0.5	0.5	0.5	0
Weekend Kitchen Helper	0.5	1	0.5	(0.5)
Weekly Chef/Cook	1	1	1	0
HHS - Council on Aging Total:	**11.5**	**12.5**	**15**	**2.5**
HHS - Veterans				
Director/Agent	1	1	1	0
Head Clerk	2	2	2	0
HHS - Veterans Total:	**3**	**3**	**3**	**0**
HHS - Recreation				
Associate Planner	1	1	1	0
Junior Clerk	1	1	1	0
Program Director/Planner	1	1	1	0
Youth Coordinator	1	1	1	0
HHS - Recreation Total:	**4**	**4**	**4**	**0**
HHS - Library				
Administrative Assistant	1	1	0.5	(0.5)
Assistant Director	1	1	1	0
Bldg Custodian	2	2	2	0
Coordinator Community Planning	1	1	1	0
Coordinator/Technical Services	1	0	0	0
Coordinator/Youth Services	1	1	1	0
Director	1	1	1	0
Head of Circulation	1	1	1	0
Librarian I - Comm. Plan	1	1	1	0

Librarian I - Reference	3	3	4.5	1.5
Librarian I - Youth Serv	2	2	2	0
Library Aide	3	3	3	0
Library Assistant	6.5	6.5	6.5	0
Library IT Technician	1	1	1	0
Library Page	2	2	1.5	(0.5)
Literacy Assistant	0.5	0.5	0.5	0
Literacy Director	0.5	0.5	0.5	0
HHS - Library Total:	**28.5**	**27.5**	**28**	**0.5**
HHS TOTAL	**106**	**109**	**110.5**	**1.5**

	FY21	FY22	FY23	+/-
Parking - Parking				
Business Manager	1	1	1	0
Director	1	1	1	0
Downtown Parking Maintenance	1	1	1	0
Parking Enforcement Officer	5.5	5.5	6	0.5
PARKING TOTAL	**8.5**	**8.5**	**9**	**0.5**

	FY21	FY22	FY23	+/-
Water - Water				
Admin Assistant/Water Billing Clerk	1	1	1	0
Backflow Inspector	2	2	2	0
Chief Mechanic	1	1	1	0
Cross Contamination Backflow Admin	0	0	1	1
Electrician Gr. B/Master	0	0	0	0
Executive Director	1	1	1	0
Filter Operator	5	5	5	0
Head Clerk	1	1	1	0
Head Operator	5	5	5	0
Laboratory Director	1	1	1	0
Office Manager	1	1	1	0
Operations/Safety Superintendent	1	1	1	0
Skilled Mechanic	3	3	3	0
Staff Engineer	1	1	1	0
Superintendent Distribution	1	1	1	0
Superintendent Maintenance	1	2	1	(1)
Water Distribution System Coordinator	1	1	1	0
Water Foreman	2	2	2	0
Water Meter Billing Administrator	2	2	2	0
Water System Maintenance	5	5	5	0
Water System Maintenance MEO3	4	4	4	0
Water/Sewer Utility Billing Manager	1	1	1	0
WATER TOTAL	**40**	**41**	**41**	**0**

	FY21	FY22	FY23	+/-
Wastewater-Wastewater				
Assistant Chemist	1	1	1	0
Assistant Operations Superintendent	1	1	1	0
Chemist	1	1	1	0
CMMS/Administrator	1	0	0	0
Collection System Supervisor	1	1	1	0
Electrician	2	2	2	0
Engineering Manager	1	1	1	0
Engineering Supervisor	1	1	1	0
Executive Director	1	1	1	0
Head Clerk	1	1	1	0
Head Operator	4	4	4	0
Instrument Technician	1	1	1	0
Maintenance Superintendent	1	1	1	0
Maintenance Supervisor	1	1	1	0
Mechanic I	5	5	6	1
Mechanic II	2	2	2	0
Mechanic III	3	3	3	0
Office Manager	1	1	1	0
Operations Superintendent	1	1	1	0
Operator	7	7	8	1
Parts Equipment Manager	1	1	1	0
Pretreatment Coordinator	1	1	1	0
Senior Lab Technician	1	0	0	0
Staff Engineer	5	5	5	0
TV Inspector	2	3	2	(1)
Utility Engineer	0	1	1	0
WASTEWATER TOTAL	**47**	**47**	**48**	**1**

	FY21	FY22	FY23	+/-
Career Center - Career Center				
Administrative Assistant	2	1	2	1
Assistant WDB Director	1	1	1	0
Assistant CC Director	1	1	1	0
Assistant CC Manager	0	0	2	2
Budget Analyst/IT Manager	0	0	1	1
Business Service Representative	1	3	2	(1)
Career Advisor I	4	10	15	5
Career Advisor II	7	7	8	1
Career Advisor II, Young Adult	2	2	0	(2)
Career Center Executive Director	1	1	1	0
Career Center Manager	1	4	3	(1)
Career Center Supervisor	0	0	1	1
Career Center Technology Manager	1	1	1	0
Financial Assistant	1	1	1	0
Fiscal Manager	1	1	1	0
Grant Specialist	1	0	1	1
IT Operations Specialist	0	0	1	1
Market Maker	0	0	1	1
Project Manager	1	1	0	(1)
Resource Room Navigator	1	1	1	0
School To Work Coordinator	1	1	3	2
Senior Career Advisor	1	1	0	(1)
Staff Accountant	1	0	1	1
Summer Counselor	1	1	1	0
WDB Director	1	1	1	0
WDB Senior Program Manager	1	1	1	0
Workshop Specialist	2	2	2	0
Young Adult Supervisor	1	1	1	0
Youth Business Service Specialist	1	1	0	(1)
Youth Coordinator	0	1	1	0
Youth Program Coordinator	1	1	1	0
CAREER CENTER TOTAL	**37**	**46**	**56**	**10**

	FY21	FY22	FY23	+/-
TOTAL POSITIONS	**1,088**	**1,100**	**1,132**	**32**

PERSONNEL LIST

Functional Area	Department	Position	Last Name	First Name	FY2023
LEGISLATIVE	CITY COUNCIL	MAYOR	CHAU	SOKHARY	$ 30,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	DRINKWATER	JOHN	$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	GITSCHIER	ERIK	$ -
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	JENNESS	WAYNE	$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	LEAHY	JOHN	$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	MERCIER	RITA	$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	NUON	VESNA	$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	ROBINSON	COREY	$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	ROURKE	DANIEL	$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	SCOTT	KIMBERLY	$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	YEM	PAUL	$ 25,000
LEGISLATIVE	MAYOR	ADMIN ASST - MAYOR	MWANGI	ERASTUS	$ 52,596
LEGISLATIVE	CITYCLERK	CITY CLERK	GEARY	MICHAEL	$ 137,297
LEGISLATIVE	CITYCLERK	ASSISTANT CITY CLERK	GITSCHIER	ANGELA	$ 96,354
LEGISLATIVE	CITYCLERK	HEAD CLERK	COUGHLIN	TIMOTHY	$ 48,451
LEGISLATIVE	CITYCLERK	HEAD CLERK	GONZALEZ	ELIZABETH	$ 47,388
LEGISLATIVE	CITYCLERK	HEAD CLERK	WOZNIAK	KELLY	$ 45,556
LEGISLATIVE	CITYCLERK	HEAD CLERK	MARRERO COLON	JAZMIN	$ 44,821
LEGISLATIVE	CITYCLERK	HEAD CLERK	VACANT	VACANT	$ 40,901
CITY MANAGER	MANAGER - ADMIN	CITY MANAGER	GOLDEN	THOMAS	$ 257,058
CITY MANAGER	MANAGER - ADMIN	ASST CITY MANAGER	VACANT	VACANT	$ 139,144
CITY MANAGER	MANAGER - ADMIN	ASST TO THE CITY MANAGER	VACANT	VACANT	$ 96,354
CITY MANAGER	MANAGER - ADMIN	EXECUTIVE ASSISTANT	VACANT	VACANT	$ 74,542
CITY MANAGER	MANAGER - ADMIN	NEIGHBORHOOD LIAISON	VACANT	VACANT	$ 65,647
CITY MANAGER	MANAGER - ADMIN	ADMINISTRATIVE ASSISTANT	VACANT	VACANT	$ 46,089

CITY MANAGER	CASE	DIRECTOR-CULTURAL ORG OF LOWEL	CREWE	PETER	$ 84,069
CITY MANAGER	CASE	SPECIAL EVENTS COORDINATOR	DEI	ROBERTO	$ 70,724
CITY MANAGER	CASE	CULTRL AFFAIRS/SPEC EVNT PROG	DUFFEY	ERIN	$ 47,933
FINANCE	FINANCE GNRL	CFO/CHIEF COLLECTOR	BALDWIN	CONOR	$ 181,179
FINANCE	FINANCE GNRL	DPTY CHIEF FINANCIAL OFFICER	VACANT	VACANT	$ 103,293
FINANCE	FINANCE GNRL	ARPA FINANCE MANAGE	FLYNN	BRENDAN	$ 96,354
FINANCE	AUDITING	AUDITOR	OAKES	KELLY	$ 137,300
FINANCE	AUDITING	PAYROLL SYSTEM ANALYST	MEZZETTI	EMER	$ 86,390
FINANCE	AUDITING	ASSISTANT CITY AUDITOR	OBEIRNE	KAREN	$ 86,195
FINANCE	AUDITING	SENIOR ACCOUNTANT - AUDITING	LEBLANC	DIANE	$ 72,320
FINANCE	AUDITING	ASST PAYROLL SUPERVISOR	RIOPELLE	LISA	$ 66,650
FINANCE	AUDITING	FINANCE SPECIALIST P/R	MOLINA	DENISSE	$ 56,820
FINANCE	AUDITING	PAYROLL FINANCE SPECIALIST	VACANT	VACANT	$ 56,820
FINANCE	AUDITING	HEAD CLERK	FLEURY	CHERYL	$ 45,840
FINANCE	PURCHASING	PURCHASING AGENT	VAUGHN	PAUL	$ 103,149
FINANCE	PURCHASING	OFFICE MNGR PROCUR/COMPL OFFCR	THEMELIS	PAMELA	$ 65,767
FINANCE	PURCHASING	HEAD CLERK	BENNETT	DONNA	$ 48,451
FINANCE	PURCHASING	HEAD CLERK	LIN	KARA SOKRA	$ 48,451
FINANCE	ASSESSORS	CHIEF ASSESSOR	VACANT	VACANT	$ 104,792
FINANCE	ASSESSORS	ASSESSOR	RONDEAU	RYAN	$ 74,735
FINANCE	ASSESSORS	ASSESSOR	VACANT	VACANT	$ 69,449
FINANCE	ASSESSORS	ADMIN ASSISTANT/BOARD OF ASSESORS	PATENAUDE	LISA	$ 60,445
FINANCE	ASSESSORS	ADMIN ASSISTANT/FINANCE	VACANT	VACANT	$ 55,639
FINANCE	ASSESSORS	ASSISTANT ASSESSOR	FLOOD	REGAN	$ 50,688
FINANCE	ASSESSORS	ASSISTANT ASSESSOR	FULLER	GREGORY	$ 48,434

FINANCE	ASSESSORS	APPRAISAL CLERK (MASS.)	PECH	CHORNAI	$	48,073
FINANCE	ASSESSORS	PRINCIPAL CLERK	CARDENAS	WILLY	$	46,608
FINANCE	TREASURER	TREASURER/COLLECTOR PARK CLERK	PANAGIOTOPOULOS	THEODOROS	$	111,943
FINANCE	TREASURER	ASSISTANT TREASURER/HEAD CLERK	WINTERS	JUDITH	$	79,721
FINANCE	TREASURER	ASST COLLECTOR TREASURER	BALL	AUSTIN	$	75,004
FINANCE	TREASURER	SENIOR ACCOUNTANT	BUTT	DONNA	$	63,172
FINANCE	TREASURER	SENIOR ACCOUNTANT	DAREZZO	KATHLEEN	$	63,172
FINANCE	TREASURER	HEAD CLERK	BOISSON	BELINDA	$	53,843
FINANCE	TREASURER	HEAD CLERK 37.5	LUNN	ITH/ ROBIN	$	51,817
FINANCE	TREASURER	HEAD CLERK 37.5	PETTIE	ANDREA	$	51,817
FINANCE	TREASURER	HEAD CLERK 37.5	FULLER	BIANCA	$	46,799
FINANCE	CITY MGR HR	HUMAN RELATIONS DIRECTOR	CALLERY	MARY	$	142,935
FINANCE	CITY MGR HR	ASSISTANT HUMAN RESOURCES MGR	DO	NANCY	$	103,011
FINANCE	CITY MGR HR	CHIEF DEI OFFICER	VACANT	VACANT	$	88,924
FINANCE	CITY MGR HR	HEALTH BENEFITS COORDINATOR	MENDONCA	ROBIN	$	59,522
FINANCE	CITY MGR HR	HUMAN RELATIONS ASSISTANT	BROGAN	LYNN	$	59,522
FINANCE	CITY MGR HR	HR GENERALIST/ RECRUITER	VACANT	VACANT	$	54,968
FINANCE	MGMT INF SRVC (MIS)	CHIEF INFORMATION OFFICER	FERNANDEZ	MIRAN	$	142,935
FINANCE	MGMT INF SRVC (MIS)	MIS DIRECTOR	MEYERS	JOHN	$	112,351
FINANCE	MGMT INF SRVC (MIS)	SYSTEM ADMINISTRATOR	KAPECKAS	EDWARD	$	90,643
FINANCE	MGMT INF SRVC (MIS)	CYBER SECURITY SPECIALIST	VACANT	VACANT	$	90,106
FINANCE	MGMT INF SRVC (MIS)	GIS MANAGER	DONOVAN	JOSEPH	$	86,792
FINANCE	MGMT INF SRVC (MIS)	NETWORK SYSTEM SPECIALIST	SWEENEY	ROBERT	$	86,739
FINANCE	MGMT INF SRVC (MIS)	SENIOR APPLICATION SPECIALIST	VACANT	VACANT	$	85,000
FINANCE	MGMT INF SRVC (MIS)	APPLICATION SPECIALIST	HANSON	LISA	$	75,298
FINANCE	MGMT INF SRVC (MIS)	DESKTOP SUPPORT SPECIALIST	COOMAS	THOMAS	$	74,203
FINANCE	MGMT INF SRVC (MIS)	APPLICATION SPECIALIST	HOPPE	MICHEAL	$	71,017
FINANCE	MGMT INF SRVC (MIS)	APPLICATION SPECIALIST	VACANT	VACANT	$	71,017

FINANCE	MGMT INF SRVC (MIS)	TECHNICAL ADMIN. ASST. (P/T)	THEMELIS	KAREN	$	19,595
LEGAL	LAW DEPT	SOLICITOR	OCONNOR	CHRISTINE	$	142,935
LEGAL	LAW DEPT	SOLICITOR 1ST ASSISTANT	JENNESS	KERRY	$	121,327
LEGAL	LAW DEPT	SOLICITOR 2ND ASSISTANT- FT	VELOSO	ELLIOTT	$	93,775
LEGAL	LAW DEPT	CLAIM AGENT / WORKER COMP	GAGNON	KAREN	$	93,744
LEGAL	LAW DEPT	SOLICITOR 2ND ASSISTANT- FT	ANASTASI	NICHOLAS	$	87,494
LEGAL	LAW DEPT	SOLICITOR 2ND ASSISTANT- FT	VACANT	VACANT	$	87,494
LEGAL	LAW DEPT	OFFICE MANAGER/LITIGATION	GETTINGS	CELINE	$	86,312
LEGAL	LAW DEPT	SOLICITOR 2ND ASSISTANT- FT	ANDERSON	HELEN	$	81,821
LEGAL	LAW DEPT	ASST CITY SOLICITOR FULLTM	JORGENSEN	MARK	$	81,821
LEGAL	LAW DEPT	SOLICITOR 2ND ASSISTANT- FT	VACANT	VACANT	$	81,821
LEGAL	LAW DEPT	NURSE CASE MANAGER	ERICKSON	SHARON	$	67,736
LEGAL	LAW DEPT	ASST OFFICE MGR/CONTRACT LAW	MARCOTTE	SARAH	$	66,513
LEGAL	LAW DEPT	ASST WORKERS COMP AGENT	MONICO	JANINE	$	55,690
LEGAL	LAW DEPT	ASST CONTRACT ADMINISTRATOR	HESSION	HANNAH	$	53,532
LEGAL	LAW DEPT	PARALEGAL - TREASURERS	MOORE	SABRINA	$	52,328
LEGAL	LAW DEPT	PRINCIPAL CLERK LAW ORD	FILLMORE	SAVANNA	$	49,861
LEGAL	LAW DEPT	EXECUTIVE SECRETARY-LICENSE	PYERS	JOHN	$	62,874
LEGAL	LAW DEPT	LICENSE COMMISSIONER	CHHAN	THA	$	1,300
LEGAL	LAW DEPT	LICENSE COMMISSIONER	DESCOTEAUX	JOHN	$	1,300
LEGAL	LAW DEPT	LICENSE COMMISSIONER	DONAHUE	JOSEPH	$	1,300
LEGAL	LAW DEPT	LICENSE COMMISSIONER	HOWE	MARTHA	$	1,300
LEGAL	LAW DEPT	LICENSE COMMISSIONER	KRIEGER	CLIFFORD	$	1,300
LEGAL	ELECTION DEPT	DIRECTOR OF ELECTIONS/ M.H.O.	VACANT	VACANT	$	80,755
LEGAL	ELECTION DEPT	ELECTION CLERK	GOUVEIA	SHANNON	$	54,516
LEGAL	ELECTION DEPT	ELECTION CLERK	PENH	YANIN	$	49,615
LEGAL	ELECTION DEPT	ELECTION COMMISSIONER	ANTHES	BEVERLY	$	1,200
LEGAL	ELECTION DEPT	ELECTION COMMISSIONER	DZINEKU	ZOE	$	1,200

LEGAL	ELECTION DEPT	ELECTION COMMISSIONER	PATON	MARK	$	1,200
LEGAL	ELECTION DEPT	ELECTION COMMISSIONER	POPE	JAMES	$	1,200
DPD	DPD - ADMIN	DPD- DIRECTOR ASST MANAGER	MCCALL	CHRISTINE	$	126,667
DPD	DPD - ADMIN	DPD- DEPUTY DIRECTOR	BAEZ-ROSE	YOVANI	$	103,293
DPD	DPD - ADMIN	DEPTY DIRECTOR/DEVLPMNT SERVIC	VACANT	VACANT	$	121,327
DPD	DPD - ADMIN	EXECUTIVE SECRETARY	KENNEDY	CATHERINE	$	63,926
DPD	PROJECT REVIEW	SR PLANNER	CIGLIANO	FRANCESCA	$	78,903
DPD	PROJECT REVIEW	HISTORIC BOARD ADMINISTRATOR	STOWELL	STEPHEN	$	77,187
DPD	PROJECT REVIEW	ASSOCIATE PLANNER DPD	RICKER	DYLAN	$	68,529
DPD	PROJECT REVIEW	ASSIST PLANNER-COMM. PRSRV DPD	CUTRUMBES	PETER	$	46,486
DPD	PROJECT REVIEW	ASSIST PLANNER-COMM. PRSRV DPD	GONZALEZ	SERENA	$	46,486
DPD	PROJECT REVIEW	PLANNING BOARD CHAIR	LINNEHAN	THOMAS	$	1,400
DPD	PROJECT REVIEW	PLANNING BOARD - MEMBER	CHENG	CALEB	$	1,000
DPD	PROJECT REVIEW	PLANNING BOARD - MEMBER	FRESCHETTE	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 - MEMBER	GALLIVAN	SINEAS	$	200
DPD	PROJECT REVIEW	PLANNING BOARD - MEMBER	PANDRES	RUSSELL	$	200
DPD	PROJECT REVIEW	ZBA - CHAIR	PERRIN	GARY	$	1,400
DPD	PROJECT REVIEW	ZBA - MEMBER	BREIERE	MARK	$	1,000
DPD	PROJECT REVIEW	ZBA - MEMBER	CALLAHAN	SEAN	$	1,000
DPD	PROJECT REVIEW	ZBA - MEMBER	MCCARTHY	DENNIS	$	1,000
DPD	PROJECT REVIEW	ZBA - MEMBER	PECH	VAN	$	1,000
DPD	PROJECT REVIEW	ZBA - MEMBER	NJOROGE	ROBERT	$	200
DPD	PROJECT REVIEW	ZBA - MEMBER	PROCOPE	GEORGE	$	200
DPD	PROJECT REVIEW	CONSERVATION COM - CHAIR	VARNUM	LOUISA	$	1,400

DPD	PROJECT REVIEW	CONSERVATION COMM - MEMBER	BUITENHUYS	BREDLEY	$	1,000
DPD	PROJECT REVIEW	CONSERVATION COMM - MEMBER	DILLON	KEVIN	$	1,000
DPD	PROJECT REVIEW	CONSERVATION COMM - MEMBER	DOWNS KUM	PERRY	$	1,000
DPD	PROJECT REVIEW	CONSERVATION COMM - MEMBER	LOVELY	WILLIAM	$	1,000
DPD	PROJECT REVIEW	CONSERVATION COMM - MEMBER	STANDISH	WESTON	$	1,000
DPD	PROJECT REVIEW	CONSERVATION COMM - MEMBER	VACANT	VACANT	$	1,000
DPD	ECONOMIC DEVELOPMENT	DIRECTOR OF ECONOMIC DEVELOPMENT	VACANT	VACANT	$	95,569
DPD	ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT SPECIALIS	DICKINSON	MARIA	$	78,395
DPD	ECONOMIC DEVELOPMENT	ASSET MANAGER	LUCKEN	PATRICIA	$	76,552
DPD	ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT ASSISTANT	VACANT	VACANT	$	61,763
DPD	PLANNING & PROJECT MGMT	CHIEF DESIGN PLANNER	ESPITIA	CAMILO	$	95,569
DPD	PLANNING & PROJECT MGMT	SR ENVIRONMENTAL PLANNER	BROWN	SARAH	$	90,491
DPD	PLANNING & PROJECT MGMT	ARPA PROJECT CONSTRUCTION MGR	VACANT	VACANT	$	85,360
DPD	PLANNING & PROJECT MGMT	URBAN RENEWAL PROJECT MANAGER	VACANT	VACANT	$	78,692
DPD	PLANNING & PROJECT MGMT	DESIGN PLANNER - 35 HRS	WILSON	JESSICA	$	72,105
DPD	PLANNING & PROJECT MGMT	NEIGHBORHOOD PLANNER	MORTIMER	SOPHIE	$	61,754
DPD	PLANNING & PROJECT MGMT	DESIGN PLANNER - 14 HRS	SWAILE	SANDRA	$	29,063
DPD	COMMUNITY DEVELOPMENT	DIRECTOR COMMUNITY DEVELOPMENT	SAMARAS	CHRISTOPHER	$	91,827
DPD	COMMUNITY DEVELOPMENT	SENIOR FINANCE OFFICER	DESMOND	EVERLIDIS	$	76,789
DPD	COMMUNITY DEVELOPMENT	ASSOCIATE PLANNER - COMM. DEV.	VACANT	VACANT	$	64,169
DPD	COMMUNITY DEVELOPMENT	ACCOUNT MANAGER DPD	HAYES-HACKETT	KIMBERLY	$	58,660

DPD	COMMUNITY DEVELOPMENT	SENIOR PROGRAM MANAGER	MURPHY	SUSAN	$	58,014
DPD	COMMUNITY DEVELOPMENT	FINANCIAL SPECAILIST	LONG	BOIRSALIAR	$	54,450
DPD	COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT ASSIST	RAWNSLEY-ERAZO	ELIZABETH	$	54,232
DPD	TRANSPORTATION	TRANSPORTATION ENGINEER	VACANT	VACANT	$	103,453
DPD	TRANSPORTATION	ASST TRANSPORTATION ENGINEER	HEREDIA	ALAN	$	55,701
DPD	HOUSING & ENERGY	DIRECTOR OF HOMELESSNESS INITIATIVES	VACANT	VACANT	$	89,104
DPD	HOUSING & ENERGY	HOUSING & ENERGY PROG DIRECTOR	FERREIRA	PHILIP	$	78,120
DPD	HOUSING & ENERGY	ENERGY MANAGER	MOSES	KATHERINE	$	72,386
DPD	HOUSING & ENERGY	CONSTRUCTION MANAGER	VACANT	VACANT	$	62,743
DPD	HOUSING & ENERGY	ENERGY COORDINATOR	TOBIN	JAMES	$	58,751
DPD	HOUSING & ENERGY	ENERGY ADVOCATE	VACANT	VACANT	$	52,000
DPD	HOUSING & ENERGY	SECRETARY HOUSING-DPD	SOLOMON	AMY	$	42,511
DPD	INSPECTIONAL SERVICES	INSPECTIONAL SERVICES COMM	FULLER	DAVID	$	116,549
DPD	INSPECTIONAL SERVICES	SR BUILD INSPEC/PLANS REVIEWER	NOCCO	STEVEN	$	91,609
DPD	INSPECTIONAL SERVICES	LOCAL INSPEC/PLANS REVIEWER	HOWLING	PETER	$	87,273
DPD	INSPECTIONAL SERVICES	LOCAL INSPEC/PLANS REVIEWER	CHHUON	BUN SONG	$	84,301
DPD	INSPECTIONAL SERVICES	LOCAL INSPEC/PLANS REVIEWER	MIERZWA	EDWARD	$	81,042
DPD	INSPECTIONAL SERVICES	SENIOR SANITARY CODE INSPECTOR	MACHADO	SHAWN	$	79,450
DPD	INSPECTIONAL SERVICES	LOCAL INSPEC/PLANS REVIEWER	GARAS	MOHEB	$	79,065
DPD	INSPECTIONAL SERVICES	OFFICE MANAGER - INSPECTIONAL	WEISSBACH	KERRY	$	78,903
DPD	INSPECTIONAL SERVICES	CHF PLUMB/GAS FIT/SHEET METAL	CARD	NORMAN	$	70,241

DPD	INSPECTIONAL SERVICES	WIRE INSPECTOR	CATIZONE	NICHOLAS	$	66,946
DPD	INSPECTIONAL SERVICES	WIRE INSPECTOR	VACANT	VACANT	$	66,946
DPD	INSPECTIONAL SERVICES	BOARD ENFORCEMENT AGENT	BOND	MABEL	$	64,376
DPD	INSPECTIONAL SERVICES	CODE ENFORCER	LE	JIMMY	$	59,725
DPD	INSPECTIONAL SERVICES	CODE ENFORCER	MCPHILLIPS	ADAM	$	59,725
DPD	INSPECTIONAL SERVICES	CODE ENFORCER	MURPHY	DONALD	$	59,725
DPD	INSPECTIONAL SERVICES	CODE ENFORCER	RIVERA	AUREA	$	59,725
DPD	INSPECTIONAL SERVICES	CODE ENFORCER	ATTA	CLEMENT	$	57,041
DPD	INSPECTIONAL SERVICES	CODE ENFORCER	SHEEHAN	MATTHEW	$	55,748
DPD	INSPECTIONAL SERVICES	HEAD CLERK	CHASSE	NICOLE	$	48,451
DPD	INSPECTIONAL SERVICES	PRINCIPAL CLERK	SMITH-BROWN	PATRICIA	$	46,608
DPD	INSPECTIONAL SERVICES	PRINCIPAL CLERK	VACANT	VACANT	$	46,608
DPD	INSPECTIONAL SERVICES	PRINCIPAL CLERK	VACANT	VACANT	$	46,608
PUBLIC SAFETY	POLICE UNIFORMED	INTERIM SUPERINTENDENT LPD	GOLNER	BARRY	$	216,606
PUBLIC SAFETY	POLICE UNIFORMED	NON-CIVIL DEPTY SPRTNDT POLICE	VACANT	VACANT	$	171,766
PUBLIC SAFETY	POLICE UNIFORMED	NON-CIVIL DEPTY SPRTNDT POLICE	LEBLANC	MARK	$	170,165
PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	HUDON	GREGORY	$	155,513
PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	KILMARTIN	MICHAEL	$	155,513
PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	PEASLEE	DAVID	$	155,513
PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	PENROSE	MATHEW	$	155,513
PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	CULLEN	JOHN	$	150,985
PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	NOBREGA	FRANK	$	150,985
PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	CRAWFORD	DONALD	$	149,292
PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	SHEEHAN	JOHN	$	149,292

PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	GENDREAU	STEPHEN	$	144,945
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	FAY	JAMES	$	139,624
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	KILBRIDE	TIMOTHY	$	139,624
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	NOONE	JONATHAN	$	139,624
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	SIOPES	THOMAS	$	139,624
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	DESMARAIS	DANIEL	$	135,557
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	NOBREGA	MARISOL	$	135,557
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	ODONNELL	AIDAN	$	135,557
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	PANAGIOTAKOS	CHRISTOPHER	$	135,557
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	ROJAS	GUILLERMO	$	135,557
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	COYLE	STEVEN	$	134,039
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	CORMIER	RAYMOND	$	130,135
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	COMTOIS	JOSEPH	$	119,290
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	PAPPACONSTANTINOU	CHARLES	$	119,290
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	BOYLE	DOUGLAS	$	125,435
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	DALY	THOMAS	$	125,435
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	FULLER	SCOTT	$	125,435
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	LATHAM	JAMES	$	125,435
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	QUIRBACH	DAVID	$	125,435
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	LUMENELLO	CHRISTOPHER	$	123,607
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	BEAUCHESNE	DAWN	$	121,780
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	CASEY	PATRICK	$	121,780
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	CESARZ	RICHARD	$	121,780
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	GIUFFRIDA	MICHAEL	$	121,780
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	GOLDEN	TIMOTHY	$	121,780
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	KELLEHER	JAMES	$	121,780
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	LALLY	DAVID	$	121,780
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	MARSHALL	MICHAEL	$	121,780
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	OTERO	DANIEL	$	121,780
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	PURTELL	CHRISTOPHER	$	121,780
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	FRECHETTE	DAVID	$	120,417

PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	MORRILL	STEPHEN	$	120,417
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	MURRAY	JOSEPH	$	120,417
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	BURD	JASON	$	116,909
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	FLORENCE	WILLIAM	$	116,909
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	GONZALEZ	FELIX	$	116,909
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	KELLY	JOSEPH	$	116,909
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	MALDONADO	FRANCISCO	$	116,909
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	PERRIN	DANNY	$	116,909
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	BERGERON	MICHAEL	$	107,166
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	LEVASSEUR	JASON	$	97,424
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	RAMIREZ	JOSE	$	97,424
PUBLIC SAFETY	POLICE UNIFORMED	TEMP SERGEANT POLICE	MASTAS	MATTHEW	$	121,780
PUBLIC SAFETY	POLICE UNIFORMED	TEMP SERGEANT POLICE	KELLY	TRACY	$	116,909
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BELANGER	BERNARD	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BOMIL	KERRI	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BOMIL	CHRISTOPHER	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BORODAWKA	JOSEPH	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CHUM	RICHY	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	COLON	FEBY	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	COYLE	RYAN	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DEANGELIS	ADAM	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DELANEY	CHRISTY	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	HICKEY	THOMAS	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LACHER	GLENN	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LEHMANN	RENEE	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MCMANUS	BRIAN	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MERRILL	JAKE	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	OSER	JUSTIN	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	OSTLER	RYAN	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PEACE	NADJA	$	101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PELTON	JEFFREY	$	101,627

PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	QUIGLEY	JOHN	$ 101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RAMOS	ALEXANDER	$ 101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RICHARD	ROBERT	$ 101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RICHARDSON	THOMAS	$ 101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SANTIAGO	JOSE	$ 101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SAR	RASMEY	$ 101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SEPE	ANDREW	$ 101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	THOMAS	PAUL	$ 101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VAREY	WALTER	$ 101,627
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ASAMOAH	GEORGE	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BENJUMEA	JUAN	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BOLIVAR	ANDRES	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BOUVIER	MICHAEL	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BUTH	SOBEN	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CAMARA	MICHAEL	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	COOPER	TIMOTHY	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	COUGHLIN	LINDA	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DALESSANDRO	STEVEN	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DALY	ANDREW	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DAY	KRISTOFFER	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DEANGELO	ANTONIA	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DENO	SOCRATES	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DOKOS	NICHOLAS	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DOWNS KUM	CHRISTAL	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DRAKOULAKOS	PETER	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DUCHARME	ADAM	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ERICKSON	COREY	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	FEEHAN	THOMAS	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	FIGUEROA	FELIX	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GATTO	JASON	$ 97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GILLAN	KEVIN	$ 97,561

PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GOMEZ	OSCAR	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GONSALVES	CHRISTOPHER	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GRIFFIN	KEVIN	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	HOUSTON	DANIEL	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	HUNTER	STEPHEN	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	JEAN JR	RAYMOND	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KANDROTAS	MICHAEL	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KEEFE	BRIAN	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KEW	DAVID	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LAFFERTY	THOMAS	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LAGANAS	NICHOLAS	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LORENZI	JOSE	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MCCABE	MATTHEW	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	OSBORN	CHRISTOPHER	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PEKARSKI	GREGORY	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PERRIN JR	DANIEL	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PHAY	TONG	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PHILIPPE	DONALD	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	POUERIET	CHRISTIAN	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RAYNE	ROBERT	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	REID	RONALD	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ROBBINS	PAUL	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ROUSSELL	TIMOTHY	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VAN	KYLE	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VELEZ	JUSTIN	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	WESTAWAY	DANIEL	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	WHALEN	TIMOTHY	$	97,561
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ALVAREZ	RAUL	$	89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ANTONETTY	EMMANUEL	$	89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CASSELLA	MATTHEW	$	89,432

PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	COUTURE	DAVID	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CZARNIONKA	CASIMIR	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DAVIS	EDWARD	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DESILETS	RICHARD	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DOWER	MINDY	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	FINN	CASEY	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GEOFFROY	DAVID	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GIRALDO	SANTIAGO	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GOLOJUCH	JOHN	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	HALLORAN	JEFFREY	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	HANSON	CHRISTIAN	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	JACQUES	CHRISTOPHER	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KIENG	BUNTHA	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KINGAN	DANIEL	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KRUG	MATTHEW	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LAVOIE	DAVID	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MANOUSOS	CHARLES	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MARTIR	WILLIAM	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MATOS	JAMES	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MERCADO	JACQUELINE	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PARADISE	PAUL	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PROULX	JONATHAN	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SAUVE	SCOTT	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SUONG	CHASE	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VANN	ANDETH	$ 89,432
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	JOYCE	ROBERT	$ 85,366
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GREENHALGH	WARREN	$ 84,174
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LOUIS	KNUD HENRY	$ 84,174
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SZABLAK	ANNE	$ 84,174
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BELAND	STEPHEN	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BOUASRI	EMALY	$ 81,301

PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BOWLER	NATHAN	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BRITO	DANNY	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BRITO	JAIME	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CASSELLA	JAMES	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CHRISTIANSEN	NIELS	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	COLLINS	CHAD	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	COSTELLO	CONOR	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DEMAIO	JAMES	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DEMOURA	SHAWN	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DEVLIN	SHAUN	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ELMORE	CONNOR	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	FENLON	TODD	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	FINN	BRADY	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GIARDINA	MICHAEL	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GOYETTE	SHANE	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GREENHALGH	FRANK	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GRIFFIN	KYLE	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	HYDE	ERIC	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	IGLESIAS	FELIX	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	JEAN	RAYMOND	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KELLY	CHRISTOPHER	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LANE	JAMES	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LESSIEUR	DOMINIC	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LUCIER	STEPHEN	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MACDONALD	PATRICK	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MERCADO	CARLOS	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MERCIER	SHERYL	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MERRILL	SCOTT	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MOORE	JEROME	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	OLMEDA BAEZ	JOSEPH	$ 81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PHOTHIMATH	JUDY	$ 81,301

PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	QUINONES	MIGUEL	$	81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RIOS	LUIS	$	81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RIVERA	JONATHAN	$	81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RIVERA	RAFAEL	$	81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ROURKE	BRIAN	$	81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ROYER	RAYMOND	$	81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RUDY	KORY	$	81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SANN	JOHNNY	$	81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SIOPES	ARLEEN	$	81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SMITH	MICHAEL	$	81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SPINNEY	JOHN	$	81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SULLIVAN	TIMOTHY	$	81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	WEBB	E.ANTHONY	$	81,301
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CALAVRITINOS	BRANDON	$	80,771
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GOLNER	ALEC	$	80,771
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CHHOR	LEANG	$	77,159
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DELISLE	JOSHUA	$	77,159
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	TRANI	MATTHEW	$	77,159
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MORALES JIMENEZ	LUIS	$	76,207
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ALLARD	ROBERT	$	73,159
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KRYGOWSKI	CODY	$	73,159
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KYDD	NICHOLAS	$	73,159
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ZANOLI	LUKE	$	73,159
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KUM	SARETH	$	70,145
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BETTENCOURT	DERIK	$	67,310
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	O'CONNOR	AISLING	$	67,310
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SPANOS	ANDREW	$	67,310
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	COLEMAN	SAMANTHA	$	60,965
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KRUG	KYLE	$	60,965

PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	POITRAS	DAVID	$	60,965
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	TORRES	ERICA	$	60,965
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SHEEHAN	BRIAN	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	$	58,062
PUBLIC SAFETY	TRAFFIC	HEAD CLERK	DAVEY	KERRI	$	55,373
PUBLIC SAFETY	TRAFFIC	WF MTR REPAIRMAN/MAINTENANCE	DAY	RICHARD	$	52,153
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	BAYERLE	WALTER	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	BREWER	RUTH	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	CATTON	WALTER	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	CONLIN	JOYCE	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	DEAMICIS	GEORGE	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	DO	VIETFIELD	$	11,740

PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	GENDREAU	THOMAS	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	GOMEZ	FRANK	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	GONYEA	ROBIN	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	GORDON	ERIC	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	INFANTINO	BRENDA	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	KONDZIOLKA	STEPHEN	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	LALLY	SANDRA	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	LANE	JOAN	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	LEBLANC	MELISSA	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	LEGATOWICZ	BARBARA	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	LOVETTE	JENNIFER	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	MARTIN	FRANCIS	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	MCGRATH	CHERYL	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	MCHUGH	ROBERT	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	MCMULLEN	KATHLEEN	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	NOLAN	RICHARD	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	ORTIZ	NANCY	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	PATENAUDE	HAZEL	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	SANCHEZ	MILDRED	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	SCANLON	PAM	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	SIROIS	RICHARD	$	11,740
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	SUMMER SCHOOL	SUMMER SCHOOL	$	11,740
PUBLIC SAFETY	CIVILIAN	DIR PUBLIC/SAFETY RESRCH PLANG	MANZI	MARYANN	$	103,011
PUBLIC SAFETY	CIVILIAN	SYSTEM ADMINISTRATOR-POLICE	KIM	ANDY	$	90,643
PUBLIC SAFETY	CIVILIAN	BUDGET DIRECTOR - POLICE	NGUYEN	TIEN	$	90,372
PUBLIC SAFETY	CIVILIAN	COMPUTER TECHNICIAN	HOUGHTON	GEORGE	$	87,494
PUBLIC SAFETY	CIVILIAN	PROGRAM ANALYST POLICE - ORDIN	SMITH	ROBIN	$	87,494
PUBLIC SAFETY	CIVILIAN	SYSTEMS PROJ SPECLST-POLICE	MORAN	NEIL	$	87,494
PUBLIC SAFETY	CIVILIAN	SUPERVISOR PAINT & METER	COOPER	JOHN	$	71,370

PUBLIC SAFETY	CIVILIAN	PROGRAM MANAGER POLICE - ORDIN	KEEFE	KATHLEEN	$	70,483
PUBLIC SAFETY	CIVILIAN	EXECUTIVE SECRETARY	MARTIN	CAROLE	$	68,034
PUBLIC SAFETY	CIVILIAN	POLICE MECHANIC	TSOUPRAKOS	KYRIAKOULIS	$	67,498
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CRIME ANALYST	FERREIRA	MEGHAN	$	66,513
PUBLIC SAFETY	CIVILIAN	ANIMAL COMPLIANCE OFFICER	WOOD	DARLEEN	$	66,513
PUBLIC SAFETY	CIVILIAN	ADMIN ASSISTANT POLICE	CALLERY	CATHERINE	$	65,970
PUBLIC SAFETY	CIVILIAN	COMMUNICATION MANAGER-POL	PAGE	CHRISTINA	$	65,561
PUBLIC SAFETY	CIVILIAN	DIRECTOR OF VICTIM SERVICES	TIENG	MOLYKA	$	63,068
PUBLIC SAFETY	CIVILIAN	ADMIN ASSISTANT POLICE	KENNEY	DEBORAH	$	62,980
PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	DESILETS	RACHEL	$	59,522
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	ROTH	KAREN	$	55,374
PUBLIC SAFETY	CIVILIAN	ANIMAL CONTROL OFFICER	WILSON	COURTNEY	$	53,553
PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	FAIRWEATHER	KIMBERLY	$	53,282
PUBLIC SAFETY	CIVILIAN	ADMIN ASSTANT POLICE GRANT	HANIFAN	KIMBERLY	$	53,282
PUBLIC SAFETY	CIVILIAN	GRANT FISCAL COORDINATOR	POIRIER	DUSTIN	$	53,282
PUBLIC SAFETY	CIVILIAN	TRACKING ANALYST	DONOHUE	RENEE	$	53,282
PUBLIC SAFETY	CIVILIAN	PROGRAM MANAGER POLICE - ORDIN	REYNOLDS	JILLIAN	$	52,134
PUBLIC SAFETY	CIVILIAN	FISCAL COORDINATOR ASSISTANT	PARKER	JESSICA	$	52,102
PUBLIC SAFETY	CIVILIAN	VICTIM SERVICE ADVOCATE	CANO-PHELPS	ISABEL	$	50,771
PUBLIC SAFETY	CIVILIAN	MEO3 LARORER/ANIMAL CONTROL	PATTERSON	MELINDA	$	49,710
PUBLIC SAFETY	CIVILIAN	MOTOR EQUIPMENT REPAIRMAN	ALBA	ERIK	$	49,342
PUBLIC SAFETY	CIVILIAN	MOTOR EQUIPMENT REPAIRMAN	VACANT	VACANT	$	49,342
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	COOK	JACQUELINE	$	48,451
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	OUILLETTE	KATHLEEN	$	48,451
PUBLIC SAFETY	CIVILIAN	SIGN PAINTER	CHARTIER	JAMES	$	47,601
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	DUPRAS	DANIEL	$	46,608
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	KONDRA	DOREEN	$	46,608
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	SIMPSON	ERIN	$	46,608
PUBLIC SAFETY	CIVILIAN	CUSTODIAN	MOSSIO	JEAN	$	45,626
PUBLIC SAFETY	CIVILIAN	CUSTODIAN	ZABIEREK	DOUGLAS	$	45,626

PUBLIC SAFETY	CIVILIAN	SUPERVISOR OF DETENTION ATTNDS	SHURTLEFF	DONNA	$	54,889
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	PILATO	ROBIN	$	49,898
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	LINSCOTT	CHRISTOPHER	$	47,366
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	TAYLOR	DOUGHLAS	$	43,452
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	LOVE	JOHN	$	35,966
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	OM	SOTITIA	$	35,966
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	KAUR	SUKHJIT	$	35,966
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	QUINN	RYAN	$	35,966
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	VACANT	VACANT	$	35,966
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	PARIS	STEPHEN	$	60,780
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	VACANT	VACANT	$	60,780
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	ZAWADZKI	MICHAEL	$	60,780
PUBLIC SAFETY	DISPATCH	DISPATCHER	CALLERY	CHRISTOPHER	$	55,253
PUBLIC SAFETY	DISPATCH	DISPATCHER	CHEAM	LY	$	55,253
PUBLIC SAFETY	DISPATCH	DISPATCHER	COOPER	THERESE	$	55,253
PUBLIC SAFETY	DISPATCH	DISPATCHER	DENEU	JUSTIN	$	55,253
PUBLIC SAFETY	DISPATCH	DISPATCHER	ENGVIK	KAREN	$	55,253
PUBLIC SAFETY	DISPATCH	DISPATCHER	FERNANDEZ	JACQUELINE	$	55,253
PUBLIC SAFETY	DISPATCH	DISPATCHER	GANNON	BARRY	$	55,253
PUBLIC SAFETY	DISPATCH	DISPATCHER	KOUY	DEN	$	55,253
PUBLIC SAFETY	DISPATCH	DISPATCHER	LEMAY	CHRISTOPHER	$	55,253
PUBLIC SAFETY	DISPATCH	DISPATCHER	MAILLE	ANGELA	$	55,253
PUBLIC SAFETY	DISPATCH	DISPATCHER	MASON	MICHAEL	$	55,253
PUBLIC SAFETY	DISPATCH	DISPATCHER	MORRILL	REBECCA	$	55,253
PUBLIC SAFETY	DISPATCH	DISPATCHER	NEVILLE	LORI	$	55,253
PUBLIC SAFETY	DISPATCH	DISPATCHER	OCONNELL	SEAN	$	55,253
PUBLIC SAFETY	DISPATCH	DISPATCHER	PIERZYNSKI	DEBRA	$	55,253
PUBLIC SAFETY	DISPATCH	DISPATCHER	PALISOUL	JENNIFER	$	53,798
PUBLIC SAFETY	DISPATCH	DISPATCHER	RAMOS	AMANDA	$	53,232
PUBLIC SAFETY	DISPATCH	DISPATCHER	STEERE	KEVIN	$	52,814

PUBLIC SAFETY	DISPATCH	DISPATCHER	RUDY	ALLORA	$ 51,900
PUBLIC SAFETY	DISPATCH	DISPATCHER	HERNANDEZ	SUJEIDI	$ 51,759
PUBLIC SAFETY	DISPATCH	DISPATCHER	ROWBOTHAM	BRANDY	$ 50,389
PUBLIC SAFETY	DISPATCH	DISPATCHER	FALCON	TOMANIK	$ 50,055
PUBLIC SAFETY	DISPATCH	DISPATCHER	POTH	JENNIFER	$ 49,607
PUBLIC SAFETY	FIRE	FIRE CHIEF	CHARRON	PHILLIP	$ 185,353
PUBLIC SAFETY	FIRE	ASSISTANT CHIEF	VACANT	VACANT	$ 150,000
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	CASEY	TIMOTHY	$ 131,468
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	NORMANDIN	JAMES	$ 131,468
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	DESTREMPE	ROBERT	$ 124,912
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	KELLY	FRANCIS	$ 124,912
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	VACANT	VACANT	$ 124,912
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	BEANE	ROBERT	$ 121,635
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	GIKAS	JEFFERY	$ 121,635
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	GILLIGAN	THOMAS	$ 121,635
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	ROTH	JOSEPH	$ 121,635
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	DOWLING	JOHN	$ 118,518
PUBLIC SAFETY	FIRE	TEMP DEPUTY CHIEF FIRE	GALLAGHER	PETER	$ 112,877
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	DOWNES	TIMOTHY	$ 112,877
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	RYAN	MICHAEL	$ 112,877
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	STRUNK	JASON	$ 112,877
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	JACKSON	CHRISTOPHER	$ 109,599
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	CRABTREE	ROBERT	$ 106,321
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	POTTER	BRYANT	$ 106,321
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	VACANT	VACANT	$ 106,321
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	CALAVRITINOS	ARTHUR	$ 103,044
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	DOWLING	BRETT	$ 103,044
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	GAUVREAU	JASON	$ 103,044
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	KILBRIDE	NATHAN	$ 103,044
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	LUNA	JOSHUA	$ 103,044

PUBLIC SAFETY	FIRE	CAPTAIN FIRE	HAMILTON	JAMES	$	98,382
PUBLIC SAFETY	FIRE	TEMP CAPTAIN FIRE	PINET	CELINE	$	104,828
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	FELDE	CHRISTOPHER	$	104,828
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	LOMBARD	KEVIN	$	104,828
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	QUEALY	SEAN	$	104,828
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	SEAGER	ERIC	$	104,828
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	STELMOKAS	MARY	$	104,828
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	WADE	DOUGLAS	$	104,828
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	BUGLER	TIMOTHY	$	104,827
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	BACCAM	SOUTTHAVONE	$	98,274
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	LAFONTAINE	ANDRE	$	98,274
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	MCCLUSKEY	MICHAEL	$	98,274
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	MCDOWELL	SCOTT	$	98,274
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	PATTERSON	JARED	$	98,274
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	RYDER	CHRISTOPHER	$	98,274
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	CAMPBELL	MATTHEW	$	95,157
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	ARMSTRONG	CHRISTOPHER	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	BOLDRIGHINI	MICHAEL	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	CASEY	KEVIN	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	CASSELLA	ANTHONY	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	EATON	DANIEL	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	GLEN	WILLIAM	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	HAUGHT	MICHAEL	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	HEGARTY	NEIL	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	LATHAM	FRANCIS	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	LATOUR	RICHARD	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	LYKO	NORMAN	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	MCCAULEY	KEVIN	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	POIRIER	KEITH	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	SHARKEY	WILLIAM	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	SIROIS	SHAWN	$	94,994

PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	SO	CHANTH	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	SOUSA	HERMAN	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	SULLIVAN	JOHN	$	94,994
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	WILSON	BENJAMIN	$	93,612
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	DILLON	KEVIN	$	91,878
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	KEENE	DAVID	$	91,878
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	CARVALHO	RYAN	$	90,334
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	DOUGHTY	MICHAEL	$	90,334
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	HOWELL	MICHAEL	$	90,334
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	MCCABE	PATRICK	$	90,334
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	CARROLL	RYAN	$	87,218
PUBLIC SAFETY	FIRE	TEMP LIEUTENANT FIRE	POITRAS	JOSHUA	$	100,168
PUBLIC SAFETY	FIRE	TEMP LIEUTENANT FIRE	RATTY	BENJAMIN	$	94,994
PUBLIC SAFETY	FIRE	TEMP LIEUTENANT FIRE	SABETTI	ANTHONY	$	94,994
PUBLIC SAFETY	FIRE	TEMP LIEUTENANT FIRE	DEXTER	MICHAEL	$	90,334
PUBLIC SAFETY	FIRE	TEMP LIEUTENANT FIRE	OLEJARZ	ERIC	$	82,720
PUBLIC SAFETY	FIRE	TEMP LIEUTENANT FIRE	ROBERTSON	ANDREW	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHRISTIAN	JASON	$	92,551
PUBLIC SAFETY	FIRE	FIREFIGHTER	GENDRON	WILLIAM	$	92,551
PUBLIC SAFETY	FIRE	FIREFIGHTER	SAVAGE	TIMOTHY	$	92,551
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	$	90,495
PUBLIC SAFETY	FIRE	FIREFIGHTER	COUPAL	JEREMY	$	89,274
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	MARLENE	$	89,274
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUGLER	STEVEN	$	87,891
PUBLIC SAFETY	FIRE	FIREFIGHTER	PROVENCHER	DAVID	$	87,891
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHUM	SOPHORN	$	85,997
PUBLIC SAFETY	FIRE	FIREFIGHTER	JANEIRO	MICHAEL	$	85,997
PUBLIC SAFETY	FIRE	FIREFIGHTER	SANTOS	BRENDA	$	85,997
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUCKLEY	JOHN	$	84,775
PUBLIC SAFETY	FIRE	FIREFIGHTER	KOUY	BUNTHA	$	84,775
PUBLIC SAFETY	FIRE	FIREFIGHTER	TORRES	HECTOR	$	84,775

PUBLIC SAFETY	FIRE	FIREFIGHTER	RUIZ	JOSEPH	$	82,880
PUBLIC SAFETY	FIRE	FIREFIGHTER	WARD	MATTHEW	$	82,880
PUBLIC SAFETY	FIRE	FIREFIGHTER	BACCAM	SOUVANKHAM	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	BERLUS	VICTOR	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	BOUDREAU	JAMES	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	CALLAHAN	MICHAEL	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	COUILLARD	BRYAN	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	CRUZ	SANTOS	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	FOOTE	KEVIN	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	HARLAND	WILLIAM	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	HUMPHREY	WALTER	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOPEZ	ALEX	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOTTI	EDWARD	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	LUIS	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCNEIL	DAVID	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	MERRICKS	TROY	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	NUON	KHEMARO	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	ODONNELL	MICHAEL	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	PEKKALA	BRUCE	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	POIRIER	MARC	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	QUADROS	GARY	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	JOSUE	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	TORRES	HECTOR	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	WEBER	HANS	$	82,720
PUBLIC SAFETY	FIRE	FIREFIGHTER	YANN	VANNAK	$	81,497
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBERTSON	MATTHEW	$	81,336
PUBLIC SAFETY	FIRE	FIREFIGHTER	RYAN	NICHOLAS	$	81,336
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUE	JOHN	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	CENTENO	GABRIEL	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	CENTENO	EDGARDO	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	CLEMENT	JOSEPH	$	79,602

PUBLIC SAFETY	FIRE	FIREFIGHTER	COOPER	BENNIE	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	CORTEZ	ROGER	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	JAMES	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	GARCIA	WILLIAM	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	GARCIA	RICARDO	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	GRIMES	MICHAEL	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	GROOMS	DARRYN	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	JARRIE	TATIANA	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	LY	JUSTIN	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	ROBERTO	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	NATHAN	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCGUIRE	MICHAEL	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCSWIGGIN	ROBERT	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	MORALES	JOSE	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	PASTRANA	JULIO	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	PASTRANA	JULIO	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	RAMOS	GEORGE	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	WILFREDO	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROMAN	BILLY	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	SANTOS	MICHAEL	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	WILLIAMS	HARRISON	$	79,602
PUBLIC SAFETY	FIRE	FIREFIGHTER	GREEN	ROBERT	$	78,783
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAHOU	MATTHEW	$	78,058
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAIN	DANIEL	$	78,058
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAXLEY	JEFFREY	$	78,058
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHOATE	TED	$	78,058
PUBLIC SAFETY	FIRE	FIREFIGHTER	DEMERS	IAN	$	78,058
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOLAN	JAMES	$	78,058
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUFFY	DAVID	$	78,058
PUBLIC SAFETY	FIRE	FIREFIGHTER	JIMENEZ	OSCAR	$	78,058

PUBLIC SAFETY	FIRE	FIREFIGHTER	JONES	JASON	$	78,058
PUBLIC SAFETY	FIRE	FIREFIGHTER	LACHANCE	PAUL	$	78,058
PUBLIC SAFETY	FIRE	FIREFIGHTER	LYLE	STEPHEN	$	78,058
PUBLIC SAFETY	FIRE	FIREFIGHTER	MURPHY	SEAN	$	78,058
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBLES	LUIS	$	78,058
PUBLIC SAFETY	FIRE	FIREFIGHTER	UNDERWOOD	THOMAS	$	78,058
PUBLIC SAFETY	FIRE	FIREFIGHTER	VALLIANT	PHILIP	$	78,058
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAIN	TIMOTHY	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	COOPER	JOSEPH	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	COREY	WILLIAM	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	CRONK	ANTHONY	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	DAIGNEAULT	JOSEPH	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	DASILVA	STEVEN	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	DELORME	JOSEPH	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	MICHAEL	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOMINGUEZ	ELVIN	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOWLING	ADAM	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUPREY	CHRISTOPHER	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	FAUSTINO	NICHOLAS	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	FELDE	STEPHEN	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	FLYNN	STEVEN	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	FROST	MICHAEL	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	GAGNE	RICHARD	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	GONZALEZ	MIGDOEL	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	LEITE	ANTHONY	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	GLENNIS	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	MANUEL	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	GERARDO	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	FERNANDO	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	MERCADO	EZEQUIEL	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	NEWELL	MATTHEW	$	74,941

PUBLIC SAFETY	FIRE	FIREFIGHTER	ORTOLANI	KEITH	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	PEREZ	NELSON	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	PRESTON	KOREY	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	PURCELL	BRENT	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	BENJAMIN	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	FRANKIE	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	GILCEASAR	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROCHELEAU	JUSTIN	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROY	MATHEW	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	SILVA	MARIO	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	UNDERWOOD	RYAN	$	74,941
PUBLIC SAFETY	FIRE	FIREFIGHTER	JIMENEZ	WILFREDO	$	72,067
PUBLIC SAFETY	FIRE	FIREFIGHTER	COSTA	KEVIN	$	68,950
PUBLIC SAFETY	FIRE	FIREFIGHTER	DEJESUS	COREY	$	68,950
PUBLIC SAFETY	FIRE	FIREFIGHTER	KING	RYAN	$	68,950
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCLEOD	TIMOTHY	$	68,950
PUBLIC SAFETY	FIRE	FIREFIGHTER	PATTERSON	AARON	$	67,394
PUBLIC SAFETY	FIRE	FIREFIGHTER	SEM	WILLIAM	$	64,116
PUBLIC SAFETY	FIRE	FIREFIGHTER	BORGES	JESUS	$	63,255
PUBLIC SAFETY	FIRE	FIREFIGHTER	JARRIE	MICHAEL	$	63,255
PUBLIC SAFETY	FIRE	FIREFIGHTER	THACH	KEVIN	$	63,255
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCNEIL	JAMES	$	60,677
PUBLIC SAFETY	FIRE	FIREFIGHTER	SILVA	DAVID	$	60,677
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	$	57,560
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	$	57,560
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	$	57,560
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	$	57,560
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	$	57,560
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	$	57,560
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	$	57,560

PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	$ 57,560
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	$ 57,560
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	$ 57,560
PUBLIC SAFETY	FIRE NON-UNIFORMED	EMERGENCY MANAGEMENT COORDINATOR	VACANT	VACANT	$ 94,746
PUBLIC SAFETY	FIRE NON-UNIFORMED	BUSINESS MANAGER	COATES	TARA MARIE	$ 81,770
PUBLIC SAFETY	FIRE NON-UNIFORMED	MECHANIC FIRE	PASCUCCI	DANIEL	$ 69,429
PUBLIC SAFETY	FIRE NON-UNIFORMED	ADMINISTRATIVE ASSISTANT	HOWARD	DEBORAH	$ 62,823
PUBLIC SAFETY	FIRE NON-UNIFORMED	GRANT WRITER	VACANT	VACANT	$ 55,000
PUBLIC SAFETY	FIRE NON-UNIFORMED	HEAD CLERK 37.5	VAIL	SHERROLD	$ 51,817
PUBLIC SAFETY	FIRE NON-UNIFORMED	MOTOR EQUIPMENT REPAIRMAN	MCMENIMAN	CHARLES	$ 49,342
PUBLIC SAFETY	FIRE NON-UNIFORMED	IT (P/T)	FONTAINE	JEFFREY	$ 21,611
DPW	DPW - ADMIN	DPW COMMISSIONER	VACANT	VACANT	$ 142,935
DPW	DPW - ADMIN	DPTY DIR OF ADM/FINANCE DPW	VACANT	VACANT	$ 91,332
DPW	DPW - ADMIN	FACILITIES AND INFRASTRUCTURE PROJECT MGR	VACANT	VACANT	$ 80,755
DPW	DPW - ADMIN	ADMIN ASSISTANT MANAGER	COOPER	DAWN	$ 67,418
DPW	DPW - ADMIN	OFFICE MANAGER-DPW	PILATO	LISA	$ 64,430
DPW	DPW - ADMIN	ACCOUNTANT	VACANT	VACANT	$ 52,811
DPW	DPW - ADMIN	CONTRACT ADMINISTRATOR	CIARDELLI	GERALDINE	$ 51,554
DPW	DPW - ADMIN	PRINCIPAL CLERK	MERCIER	KRISTINE	$ 46,406
DPW	DPW - ADMIN	PRINCIPAL CLERK	SQUIRES	ASHLEY	$ 43,838
DPW	ENGINEERS	CITY ENGINEER	CHANG	TING	$ 122,977
DPW	ENGINEERS	CIVIL ENGINEER	GLEASON	JOHN	$ 103,072
DPW	ENGINEERS	CIVIL ENGINEER	CADY	JOSEPH	$ 94,693
DPW	ENGINEERS	CIVIL ENGINEER	MADRID	MARIO	$ 93,956
DPW	ENGINEERS	CIVIL ENGINEER	BIAGINI	RICHARD	$ 87,574
DPW	ENGINEERS	CIVIL ENGINEER	LEWIS	DANIEL	$ 74,251
DPW	ENGINEERS	PRINCIPAL CLERK ENGINEERS	BUJNOWSKI	DIANE	$ 53,020

DPW	LANDS & BUILDINGS	DEPUTY COMMISSIONER-LANDS/BLDG	GREEN	JAMES	$ 86,554
DPW	LANDS & BUILDINGS	GENERAL FOREMAN-HVAC	CONLON	THOMAS	$ 75,931
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SPCLS/FRMAN	RIVARD	GLENN	$ 68,128
DPW	LANDS & BUILDINGS	HVAC TECH/CRAFTSPSN WRKINFRMAN	TARSA	WILLIAM	$ 67,546
DPW	LANDS & BUILDINGS	WF CHEMICAL APPLCTR GRFTI/W/TR	PILATO	GEORGE	$ 64,069
DPW	LANDS & BUILDINGS	HVAC TECH/CRAFTSPSN	EDGECOMB	KEITH	$ 61,405
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	FLETCHER	JEFFREY	$ 61,405
DPW	LANDS & BUILDINGS	HVAC TECH/CRAFTSPSN	SANDELLI	MATTHEW	$ 61,405
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	SMITH	DAVID	$ 61,405
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	TIERNEY	HARRY	$ 61,405
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	MCCREADY	MICHAEL	$ 59,253
DPW	LANDS & BUILDINGS	WF MASON/CRAFTSMAN NO TRAVEL	LAMARRE	BRIAN	$ 57,610
DPW	LANDS & BUILDINGS	WF ROOFER/CRAFTSMAN NO TRAVEL	MORRISSETTE	ROBERT	$ 57,610
DPW	LANDS & BUILDINGS	WF CARPENTER CRAFTSMN NO TRVEL	BASNETT	RONALD	$ 56,205
DPW	LANDS & BUILDINGS	HVAC TECH/CRAFTSPSN	MALAVE	VICTOR	$ 55,921
DPW	LANDS & BUILDINGS	MEO3 SPECIALIST/LABORER	ZAPATKA	EDWIN	$ 53,934
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN NO TRAVEL	CHAU	DANNY	$ 53,251
DPW	LANDS & BUILDINGS	BRICKMASON/CRAFTSMAN NO TRAVEL	JUTRAS	GERARD	$ 53,251
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN NO TRAVEL	LUCKEN	BRUCE	$ 53,251
DPW	LANDS & BUILDINGS	ROOFER/ CRAFTSMAN	VACANT	VACANT	$ 53,251
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN NO TRAVEL	MCLAUGHLIN	THOMAS	$ 50,387
DPW	LANDS & BUILDINGS	SENIOR BULING CUSTODIAN	NOEL	JAMES	$ 49,364
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN NO TRAVEL	LADEBAUCHE	ERIC	$ 48,159
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN NO TRAVEL	MULCAHY	CHRISTOPHER	$ 48,159
DPW	LANDS & BUILDINGS	WF PAINTER/ GLAZIER	VACANT	VACANT	$ 48,000
DPW	LANDS & BUILDINGS	BUILDING CUSTODIAN	CONLON	HOLLY	$ 46,246
DPW	LANDS & BUILDINGS	BLDG CUSTODIAN/GROUNDSKEEPER	COLLUPY	BRAD	$ 44,624
DPW	STREETS	DEPUTY COMMISSIONER STREETS	SILVA	ANDY	$ 82,572
DPW	STREETS	GENERAL FOREMAN-STREETS	HOWE	KEVIN	$ 71,696

DPW	STREETS	MOTOR EQUIPMNT REPAIRMN/WRKFRM	BERMAN	CRAIG	$	65,179
DPW	STREETS	MTR EQUIP REPRPRS MEO3/WELDER	BUTZ	ADAM	$	60,320
DPW	STREETS	MTR EQUIP REPRM/MEO 3	CHEA	MACKARA	$	55,486
DPW	STREETS	MEO3 SPECIAL LABORER WORKFORCE	PATENAUDE	JOHN	$	55,181
DPW	STREETS	MEO3 SPECIALIST/LABORER	BALOUS	MICHEAL	$	53,934
DPW	STREETS	MEO3 SPECIALIST/LABORER	ROBICHAUD	KEVIN	$	53,934
DPW	STREETS	MEO3 SPECIALIST/LABORER	SUPRENANT	JEFFREY	$	53,934
DPW	STREETS	SPECIAL LABORER MEO3 WRKFORMAN	LEHMAN	JEFFREY	$	52,229
DPW	STREETS	WORKING FOREMAN/ MAINTENANCE PERSON	O'MALLEY	MICHAEL	$	50,795
DPW	STREETS	MEO3 LARORER	DUMAS	ARMAND	$	50,499
DPW	STREETS	MEO3 LARORER	BARRON	MARK	$	50,384
DPW	STREETS	MEO3 LARORER	LYONS	JOHN	$	50,384
DPW	STREETS	MOTOR EQUIPMENT REPAIRMAN	PROULX	CARL	$	50,014
DPW	STREETS	SPECIAL LABORER MEO3 WRKFORMAN	BALAMOTIS	GREGORY	$	49,985
DPW	STREETS	MEO3 LARORER	RIVERA	WILFREDO	$	49,493
DPW	STREETS	MEO3 LARORER	ROBICHAUD	NICHOLAS	$	49,493
DPW	STREETS	MEO3 LARORER	VACANT	VACANT	$	49,493
DPW	STREETS	MEO3 LARORER	VACANT	VACANT	$	49,493
DPW	STREETS	MTR EQUIP REPRM/MEO 3	VACANT	VACANT	$	49,493
DPW	STREETS	MTR EQUIP REPRM/MEO 3	VACANT	VACANT	$	48,809
DPW	STREETS	MEO3 LARORER	BASSETT	JUSTIN	$	47,712
DPW	ELECTRICAL	CITY ELECTRICIAN	COUTU	STEVEN	$	113,466
DPW	ELECTRICAL	WF ELECTRIA GRADE B MASTER LIC	JEZAK	JOSEPH	$	79,094
DPW	ELECTRICAL	ELECTRICIAN MASTER	KENNEY	JOHN	$	67,356
DPW	ELECTRICAL	ELECTRICIAN JOURNEYMAN/FR ALAR	FULLER	MATTHEW	$	64,218
DPW	ELECTRICAL	ELECTRICIAN JOURNEYMAN/FR ALAR	GENDREAU	STEVEN	$	64,218
DPW	ELECTRICAL	ELECTRICIAN JOURNEYMAN/FR ALAR	KELLEHER	DANIEL	$	64,218
DPW	ELECTRICAL	ELECTRICIAN JOURNEYMAN/FR ALAR	VACANT	VACANT	$	56,113
DPW	ELECTRICAL	ELECTRICIAN JOURNEYMAN/FR ALAR	VACANT	VACANT	$	56,113

DPW	PARKS	SUPERINTENDENT PARKS & SPACES	COHAN	SHANNON	$	106,347
DPW	PARKS	PARK FOREMAN	PICKARD	ROBERT	$	66,639
DPW	PARKS	DOWNTOWN MNGR MEO III CRAFTSMN	LARKIN	EDWARD	$	61,141
DPW	PARKS	CHIEF MAINTENANCE CRAFTSMAN	APOSTOLOS	CHRISTOS	$	61,072
DPW	PARKS	STADIUM MNGR CRAFTSMN/MEO3/LAB	TREMLETT	PATRICK	$	59,520
DPW	PARKS	WELDER CRAFTSMAN W/O TRAVEL	ZANNONI	TIMOTHY	$	55,740
DPW	PARKS	SPECIAL LABORER MEO3 WRKFORMAN	DEMANGE	DAVID	$	55,046
DPW	PARKS	SPECIAL LABORER MEO3 WRKFORMAN	DEMANGE	RICHARD	$	54,650
DPW	PARKS	MEO3 SPECIAL LABORER WORKFORCE	BERNIER	BRANDON	$	54,131
DPW	PARKS	MEO3 SPECIAL LABORER WORKFORCE	MEYERS	DEREK	$	54,091
DPW	PARKS	PARK MAINTMAN CRAFTS/MEO3	KRAUS	THOMAS	$	53,538
DPW	PARKS	SPECIAL LABORER MEO3 WRKFORMAN	CALLERY	CONOR	$	53,465
DPW	PARKS	MEO3 LARORER	CHOATE	DAVID	$	49,899
DPW	PARKS	MEO3 LARORER	CARUSO	DAVID	$	49,899
DPW	PARKS	MEO3 LARORER	BROWN	BRUCE	$	49,555
DPW	PARKS	GROUNDSKEEPER MM MEO1 LABORER	BRODERICK	JOHN	$	49,486
DPW	PARKS	STOREKEEPER/MEO1	HERON	DEREK	$	49,486
DPW	PARKS	PARKS MAINTENANCE MAN MEO1	OMALLEY	MICHAEL	$	49,486
DPW	PARKS	MEO3 LARORER	MERCIER	RYAN	$	48,024
DPW	PARKS	SANITATION SPECIALIST	VACANT	VACANT	$	48,024
DPW	PARKS	SANITATION SPECIALIST	VACANT	VACANT	$	48,024
DPW	PARKS	MEO3 LARORER	JANOWICZ	CHRISTOPHER	$	47,065
DPW	PARKS	MAINTENANCE MAN	PIRES	ANTHONY	$	47,052
DPW	PARKS	MAINTENANCE MAN	SANTIAGO	LUIS	$	47,052
DPW	PARKS	WF/ MEO1 LABORER	VACANT	VACANT	$	46,268
DPW	PARKS	PARKS MAINTENANCE MAN MEO1	FRENCH	HEATHER	$	45,638
DPW	PARKS	MEO1 LABORER	GEORGES	MATTHEW	$	43,285
DPW	PARKS	LABORER WORKFOREMAN	BELLEROSE	BRETT	$	42,396
DPW	PARKS	JUNIOR CLERK (P/T)	COUPE	LISA	$	16,000

DPW	CEMETARY	WF CEMETERY MANAGER	GAVIN	KEVIN	$	76,653
DPW	CEMETARY	ADMIN ASSISTANT	OXTON	JADE	$	58,517
DPW	CEMETARY	SPECIAL LABORER MEO3 WRKFORMAN	LITTLE	MARK	$	54,650
DPW	CEMETARY	HEAD CLERK	DAIGLE	DIANNE	$	48,638
DPW	SOLID WASTE & RECYCLING	RECYCLE COORDINATOR	HALEY	CHRISTOPHER	$	73,371
DPW	SOLID WASTE & RECYCLING	RCYCLNG ENFORCEMNT COORD	WITTS	BRIAN	$	49,887
DPW	SOLID WASTE & RECYCLING	RECYCLE COORDINATOR	HERZ	APRIL	$	47,400
HHS	HHS - ADMIN	DIR HEALTH AND HUMAN SERVICES	GOLDEN	LISA	$	121,327
HHS	HHS - ADMIN	DEPUTY DIRECTOR OF FINANCE	VACANT	VACANT	$	77,592
HHS	HHS - ADMIN	HEAD ADMINISTRATIVE CLRK HEALT	ALEXANDER	KERRY	$	56,584
HHS	HHS - ADMIN	HEAD CLERK	MCMAHON	KRISTIN	$	48,451
HHS	BOARD OF HEALTH	BOARD OF HEALTH CHAIR	KEEGAN	JO ANN	$	2,200
HHS	BOARD OF HEALTH	BOARD OF HEALTH SECRETARY/ STIPEND	ALEXANDER	KERRY	$	2,500
HHS	BOARD OF HEALTH	MEMBER	CULLEN-LUTTER	KATHLEEN	$	1,600
HHS	BOARD OF HEALTH	MEMBER	GALVIN	WILLIAM	$	1,600
HHS	BOARD OF HEALTH	MEMBER	GENDRON	ERIN	$	1,600
HHS	BOARD OF HEALTH	MEMBER	VACANT	VACANT	$	1,600
HHS	HEALTH DEPT	PUBLIC HEALTH NURSE MANAGER/ CLINICS	VACANT	VACANT	$	87,542
HHS	HEALTH DEPT	SUBSTANCE ABUSE COORD	EMOND	LAINNIE	$	87,494
HHS	HEALTH DEPT	CLINIC BASED REGISTERED NURSE	WOOD	KRISTIN	$	78,983
HHS	HEALTH DEPT	CLINIC BASED REGISTERED NURSE	SADI	MERIEM	$	76,892
HHS	HEALTH DEPT	CLINIC BASED REGISTERED NURSE	VACANT	VACANT	$	76,892
HHS	HEALTH DEPT	LWL COMM OPIOID OUTREACH	VERMA	MARICIA	$	74,342
HHS	HEALTH DEPT	EPIDEMIOLOGIST	YEBOAH	GISELA	$	69,557

HHS	HEALTH DEPT	PROGRAM DIRECTOR - TOBACCO	PUNGIRUM	CESAR	$	67,545
HHS	HEALTH DEPT	COMMUNITY HEALTH COORDINATOR	VACANT	VACANT	$	66,766
HHS	HEALTH DEPT	SUBSTANCE USE/PREV GRANT COORD	GILMORE	DEVIN	$	61,554
HHS	HEALTH DEPT	CLINICAL RECOVERY SPECIALIST	ANIELLO	JOSEPH	$	55,708
HHS	HEALTH DEPT	CONTACT TRACER	LENG	SREYDUONG	$	55,708
HHS	HEALTH DEPT	CONTACT TRACER	TEJADA	REYNA	$	55,708
HHS	HEALTH DEPT	SYRINGE COL PROG COORD FT	GONZALEZ	ANDRES	$	52,482
HHS	HEALTH DEPT	YTH OUTREACH SPECIALIST	ARCHAMBAULT	RHIANNON	$	51,453
HHS	HEALTH DEPT	TEMP. CUSTODIAN (P/T)	PERGAKIS	DEMETERIOS	$	12,870
HHS	HEALTH SCHOOL NURSES	NURSE COORDINATOR	MOFFETT	MARYBETH	$	116,623
HHS	HEALTH SCHOOL NURSES	CLINICAL SCHOOL NURSE MNGR	DESRUISSEAUX	HOPE	$	106,021
HHS	HEALTH SCHOOL NURSES	CLINICAL SCHOOL NURSE MNGR	GUAY	LAURIE	$	106,021
HHS	HEALTH SCHOOL NURSES	CLINICAL SCHOOL NURSE MNGR	MCGRATH	COLLEEN	$	106,021
HHS	HEALTH SCHOOL NURSES	MASTERS REGISTERED NURSE	MCDERMOTT	TRACY	$	96,383
HHS	HEALTH SCHOOL NURSES	MASTERS REGISTERED NURSE	MOTE	RONALD	$	86,931
HHS	HEALTH SCHOOL NURSES	MASTERS REGISTERED NURSE	BAKER	JACQUELINE	$	75,756
HHS	HEALTH SCHOOL NURSES	MASTERS REGISTERED NURSE	MCGOWAN	JENNIFER	$	75,756
HHS	HEALTH SCHOOL NURSES	MASTERS REGISTERED NURSE	NEALON	JENNIFER	$	75,185
HHS	HEALTH SCHOOL NURSES	MASTERS REGISTERED NURSE	BROOKINGS	DEBORAH	$	73,194
HHS	HEALTH SCHOOL NURSES	MASTERS REGISTERED NURSE	MEAD	MEAGHAN	$	71,407
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	BUOTE	SUSAN	$	90,850
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	FRYE	TERESA	$	90,850
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	HUYNH	HUYEN	$	87,778

HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	MCNEIL	ROBERTA	$ 73,907
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	CLOUTIER	KAITLYN	$ 71,408
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	HUMPHREY	JESSICA	$ 71,408
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	LADEROUTE	SHERRY	$ 71,408
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	MCDONALD	ELIZABETH	$ 71,408
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	NANEZ	AMANDA	$ 71,408
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	NUSKY	KIRSTIN	$ 71,408
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	REIS	LINDSEY	$ 71,408
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	RALLS	DANIELLE	$ 71,407
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	BEAUREGARD	AMANDA	$ 68,993
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	DEAN	BETHANY	$ 68,993
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	MCCLINTICK	ANNA	$ 68,993
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	LABONTE	KEIRSTIN	$ 68,990
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	DUCA	KATELYN	$ 66,660
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	RYAN	MOLLY	$ 66,660
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	VACANT	VACANT	$ 66,660
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	BIGELOW	CHRISTINA	$ 64,406
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	FLEURY	ELAINE	$ 64,406
HHS	HEALTH SCHOOL NURSES	NURSE SCHOOL	HONG	MELANIE	$ 62,228
HHS	HEALTH SCHOOL NURSES	VISION/ HEARING SCREENER (P/T)	FRENCH	JANET	$ 11,628
HHS	HEALTH SCHOOL NURSES	VISION/ HEARING SCREENER (P/T)	KIMBROWICZ	HEIDI	$ 11,628

HHS	COUNCIL ON AGING	COUNCIL ON AGING DIRECTOR	HARTMAN	LILLIAN	$	87,494
HHS	COUNCIL ON AGING	CIVIC EVENTS DIRECTOR	ERICKSON	AURORA	$	61,593
HHS	COUNCIL ON AGING	COA CHEF	WILKINS	JOSEPH	$	57,529
HHS	COUNCIL ON AGING	UTILITY BUS DRIVER	FORTIN	ROGER	$	47,538
HHS	COUNCIL ON AGING	BUILDING CUSTODIAN	DESTREMPE	RAYMOND	$	45,626
HHS	COUNCIL ON AGING	OUTREACH WORKER	LEAL	AMY	$	43,794
HHS	COUNCIL ON AGING	CUSTODIAN	FITZPATRICK	MARY LOU	$	41,759
HHS	COUNCIL ON AGING	MEALS ON WHEELS DRIVER	CORREA	KARL	$	38,451
HHS	COUNCIL ON AGING	SECRETARY/RECEPTIONIST COA	DONNELLY	TARA	$	35,872
HHS	COUNCIL ON AGING	BILINGUAL HUMAN SERVICES COORDINATOR (P/T)	VACANT	VACANT	$	30,550
HHS	COUNCIL ON AGING	WEEKEND CHEF/COOK (P/T)	LANNAN	CAROL	$	25,709
HHS	COUNCIL ON AGING	BOOKKEEPTER (P/T)	VACANT	VACANT	$	17,160
HHS	COUNCIL ON AGING	BILINGUAL HUMAN SERVICES COORDINATOR (P/T)	CHUOP	SOVANNSEILA	$	16,016
HHS	COUNCIL ON AGING	BILINGUAL HUMAN SERVICES COORDINATOR (P/T)	KHWEISS	JENNY	$	16,016
HHS	COUNCIL ON AGING	BILINGUAL HUMAN SERVICES COORDINATOR (P/T)	VAN	TOOCH	$	16,016
HHS	COUNCIL ON AGING	VOLUNTEER COORDINATOR (P/T)	ROSA	CLARIBEL	$	14,820
HHS	COUNCIL ON AGING	WEEKEND CHEF/COOK (P/T)	MCANDREWS	NORMA	$	14,700
HHS	COUNCIL ON AGING	CUSTODIAN (P/T)	GENDRON	LEONARD	$	11,130
HHS	COUNCIL ON AGING	WEEKEND BUS DRIVER (P/T)	DUBOIS	NEIL	$	10,920
HHS	COUNCIL ON AGING	HUMAN SERVICES COORD. (P/T)	VACANT	VACANT	$	7,800
HHS	COUNCIL ON AGING	WEEKEND BUS DRIVER (P/T)	FISETTE	RUSSELL	$	6,240
HHS	VETERANS	VETERANS DIRECTOR	LAMARCHE	ERIC	$	74,342
HHS	VETERANS	HEAD CLERK	FELIX	CARMEN	$	48,451
HHS	VETERANS	HEAD CLERK	MCGUIRE	NANCY	$	48,451
HHS	RECREATION DEPT	PROGRAM DIRECTOR PLANNER REC	FATICANTI	F PETER	$	75,107
HHS	RECREATION DEPT	ASSOCIATE PLANNER REC	MONTBLEAU	ANASTASIA	$	68,278

HHS	RECREATION DEPT	COORDINATOR OF YOUTH SERVICES	HICKEY	KAITLYN	$	59,076
HHS	RECREATION DEPT	JUNIOR CLERK	VACANT	VACANT	$	41,022
HHS	LIBRARY	LIBRARY DIRECTOR	VACANT	VACANT	$	103,011
HHS	LIBRARY	ASSISTANT DIRECTOR/HEAD LIBRAN	LEWIS	DORCAS	$	68,444
HHS	LIBRARY	LIBRARY COORD YOUTH SERVICES	HANCOCK	MARY	$	63,961
HHS	LIBRARY	COMMUNITY PLANNER COORDINATOR	VACANT	VACANT	$	63,961
HHS	LIBRARY	LIBRY COORDINAT OF CIRCULATION	MANNING	ELIZABETH	$	59,085
HHS	LIBRARY	LIBRARY COORDINATOR AUTOMATION	COOPER	DOUGLAS	$	57,416
HHS	LIBRARY	IT SYSTEMS SUPPORT TECH LIBRAR	KEARNS	MARY	$	53,282
HHS	LIBRARY	LIBRARY 1-YOUTH	BRASSEL	ELIZABETH	$	53,124
HHS	LIBRARY	LIBRARY 1 REFERENCE	COLT	PAMELA	$	53,124
HHS	LIBRARY	LIBRARY 1 REFERENCE	COOLEY	BRIDGET	$	53,124
HHS	LIBRARY	LIBRARY 1-YOUTH	ELDRED	LAUREN	$	53,124
HHS	LIBRARY	LIBRARY 1 REFERENCE	ZAYA	ALISON	$	51,333
HHS	LIBRARY	LIBRARY ASSISTANT	DOMINIQUE	KEITH	$	46,018
HHS	LIBRARY	LIBRARY ASSISTANT	MACPHAIL	DUNCAN	$	46,018
HHS	LIBRARY	LIBRARY ASSISTANT	SAKELLARIS	ANASTASIA	$	46,018
HHS	LIBRARY	LIBRARY ASSISTANT	LEROW	FALICIA	$	44,782
HHS	LIBRARY	LIBRARY ASSISTANT	FERNALD	CHRISTINE	$	44,180
HHS	LIBRARY	BUILDING CUSTODIAN	PEREZ	RENE	$	44,011
HHS	LIBRARY	LIBRARY ASSISTANT	BAKER	KATELYN	$	40,990
HHS	LIBRARY	LITERACY DIRECTOR (P/T)	MILLER	SARAH	$	24,700
HHS	LIBRARY	LIBRARY 1 REFERENCE (P/T)	EDWARDS	MIA	$	23,008
HHS	LIBRARY	ADMINISTRATIVE ASSISTANT (P/T)	VACANT	VACANT	$	20,748
HHS	LIBRARY	LIBRARY ASSISTANT (P/T)	VACANT	VACANT	$	17,841
HHS	LIBRARY	LITERACY ASSISTANT (P/T)	HARTMAN	MARY	$	17,784
HHS	LIBRARY	LIBRARY AID (P/T)	LEO	STEPHEN	$	15,314
HHS	LIBRARY	LIBRARY AID (P/T)	LOVE	INGE	$	14,911
HHS	LIBRARY	LIBRARY AID (P/T)	BLAKE	SUSANNAH	$	14,820
HHS	LIBRARY	CUSTODIAN	HICKEY	EDWARD	$	14,755

HHS	LIBRARY	BUILDING CUSTODIAN	VACANT	VACANT	$	14,755
HHS	LIBRARY	LIBRARY PAGE (P/T)	KELLY	MARIA	$	14,450
HHS	LIBRARY	LIBRARY AID (P/T)	CARMODY	MEGHAN	$	13,260
HHS	LIBRARY	LIBRARY AID (P/T)	VACANT	VACANT	$	13,260
HHS	LIBRARY	LIBRARY AID (P/T)	TAING	SEAR	$	12,649
HHS	LIBRARY	LIBRARY PAGE (P/T)	POOLE	KIRA	$	11,254
HHS	LIBRARY	LIBRARY 1 REFERENCE (P/T)	VACANT	VACANT	$	11,254
HHS	LIBRARY	LIBRARY PAGE (P/T)	VACANT	VACANT	$	11,254
HHS	LIBRARY	LIBRARY 1 REFERENCE (P/T)	SAMPAS	ANTHONY	$	9,984
PARKING	CITY PARKING GARAGES	PARKING DIRECTOR	RYAN	TERENCE	$	87,487
PARKING	CITY PARKING GARAGES	BUSINESS MANAGER (PARKING)	SCANLON	ANNE	$	66,503
PARKING	CITY PARKING GARAGES	MAINTENANCE MAN	PARIS	STEVEN	$	46,411
PARKING	CITY PARKING GARAGES	PARKING ENFORMENT OFFICER/ OFFICE CLERK	VACANT	VACANT	$	45,246
PARKING	CITY PARKING GARAGES	PARKING ENFORMENT OFFICER	CARTEIRO	PAULINO	$	44,244
PARKING	CITY PARKING GARAGES	PARKING ENFORMENT OFFICER	HANSON	KATHLEEN	$	44,244
PARKING	CITY PARKING GARAGES	PARKING ENFORMENT OFFICER	LARKIN	HEATHER	$	44,244
PARKING	CITY PARKING GARAGES	PARKING ENFORMENT OFFICER	VACANT	VACANT	$	38,609
PARKING	CITY PARKING GARAGES	PARKING ENFORMENT OFFICER	GONZALEZ	LUIS	$	38,605
WATER	WATER UTILITY	EXECUTIVE DIRECTOR - WATER	VACANT	VACANT	$	125,382
WATER	WATER UTILITY	OPERATIONS SUPERINTENDENT	DUCHESNE	STEVEN	$	94,736
WATER	WATER UTILITY	SUPERINTENDENT OF MAINT WATER	FARLEY	ROBERT	$	93,531
WATER	WATER UTILITY	SUPERTENDANT DISTRIBUTOR WATER	PIRES	PAUL	$	89,160
WATER	WATER UTILITY	CHIEF MECHANIC WATER	LALLY	JAMES	$	75,461
WATER	WATER UTILITY	LAB DIRECTOR	MORALES	ELIANA	$	75,461
WATER	WATER UTILITY	STAFF ENGINEER I	BRINKMAN	TIMOTHY	$	74,608

WATER	WATER UTILITY	OFFICE MANAGER WATER	SPANOS	SHARON	$	72,180
WATER	WATER UTILITY	WATER FOREMAN	COUGHLIN	CHARLES	$	68,677
WATER	WATER UTILITY	WATER FOREMAN	ONEILL	RICHARD	$	68,147
WATER	WATER UTILITY	HEAD OPERATOR WATER	HEBERT	ROGER	$	67,960
WATER	WATER UTILITY	HEAD FILTER OPERATOR	BERGERON	DAVID	$	67,640
WATER	WATER UTILITY	HEAD OPERATOR WATER	GANNON	MICHAEL	$	67,019
WATER	WATER UTILITY	ADMINISTRAIVE ASSISTANT DPW	ROANE	GERTRUDE	$	64,833
WATER	WATER UTILITY	WATER/SEWER UTILITY BILL MGR	MCLEOD HAMMERSLEY	CARRIE	$	64,208
WATER	WATER UTILITY	HEAD OPERATOR WATER	POWERS	NIKOLAS	$	63,501
WATER	WATER UTILITY	CROSS CONTAMINATION/ BACKFLOW ADMIN.	VACANT	VACANT	$	61,819
WATER	WATER UTILITY	HEAD OPERATOR WATER	VACANT	VACANT	$	60,791
WATER	WATER UTILITY	BACKFLOW INSPECTOR/TESTER	BAS	AURORA	$	58,523
WATER	WATER UTILITY	BACKFLOW INSPECTOR/TESTER	LAIRD	THOMAS	$	58,438
WATER	WATER UTILITY	WATER DISTRIBUTION SYSTEM COOR	NANGLE	KELLY	$	57,763
WATER	WATER UTILITY	WATER MAINTENANCE MAN MEO3	BASSETT	KEITH	$	53,877
WATER	WATER UTILITY	SKILLED MECHANIC	GUERIN	ERIC	$	53,567
WATER	WATER UTILITY	SKILLED MECHANIC	VACANT	VACANT	$	53,567
WATER	WATER UTILITY	WATER MAINTENANCE MAN MEO3	ORTIZ ARGUIN	LEONARDO	$	52,752
WATER	WATER UTILITY	WATER METER BILLING ADMIN.	MCDOUGAL	AKEEM	$	52,463
WATER	WATER UTILITY	SKILLED MECHANIC	MARCOS	KYLE	$	52,409
WATER	WATER UTILITY	FILTER OPERATOR	SAYER	MATTHEW	$	51,774
WATER	WATER UTILITY	FILTER OPERATOR	DELP	GEORGE	$	51,751
WATER	WATER UTILITY	WATER METER BILLING ADMIN.	VACANT	VACANT	$	51,742
WATER	WATER UTILITY	WATER SYSTEM MAINTENANCE MAN	EGUIA	DANA	$	50,527
WATER	WATER UTILITY	WATER SYSTEM MAINTENANCE MAN	FLYNN	BRENDAN	$	50,527
WATER	WATER UTILITY	WATER SYSTEM MAINTENANCE MAN	HOFFMAN	SCOTT	$	50,527
WATER	WATER UTILITY	WATER SYSTEM MAINTENANCE MAN	LANDRY	MATTHEW	$	50,527
WATER	WATER UTILITY	WATER SYSTEM MAINTENANCE MAN	PATENAUDE	PETER	$	50,527
WATER	WATER UTILITY	WATER MAINTENANCE MAN MEO3	BEAUDRY	FRANCIS	$	50,465
WATER	WATER UTILITY	WATER MAINTENANCE MAN MEO3	TETREAULT	SHAWN	$	50,465

WATER	WATER UTILITY	HEAD CLERK	VACANT	VACANT	$	48,450
WATER	WATER UTILITY	FILTER OPERATOR	DEL PRIORE	DYLAN	$	43,241
WATER	WATER UTILITY	FILTER OPERATOR	GEDDES	MARK	$	43,241
WATER	WATER UTILITY	FILTER OPERATOR	VACANT	VACANT	$	42,226
WASTEWATER	WASTEWATER	ASSISTANT CHEMIST	SHEA	JOANNE	$	69,292
WASTEWATER	WASTEWATER	COLLECTION SYS SUPERVISOR	ROCHELEAU	ROBERT	$	80,517
WASTEWATER	WASTEWATER	ELECTRICIAN	KELLEHER	DANIEL	$	95,087
WASTEWATER	WASTEWATER	ELECTRICIAN 1	CHRISTMAN	PETER	$	68,957
WASTEWATER	WASTEWATER	ENGINEER SUPER UNITII PROFESSI	WALSH	EVAN	$	89,543
WASTEWATER	WASTEWATER	ENGINEERING SUPERVISOR	STUER	MICHAEL	$	98,735
WASTEWATER	WASTEWATER	EQUIPMENT PARTS MANAGER	HAMEL	FREDERICK	$	62,796
WASTEWATER	WASTEWATER	EXEC DIR WASTEWATER	YOUNG	MARK	$	142,935
WASTEWATER	WASTEWATER	HEAD CLERK/WASTEWATER	DAIGNEAULT	CHERYL	$	53,084
WASTEWATER	WASTEWATER	HEAD OPERATOR	ONEILL	JASON	$	71,811
WASTEWATER	WASTEWATER	HEAD OPERATOR	WILLETT	ERIK	$	71,507
WASTEWATER	WASTEWATER	HEAD OPERATOR	WEBER	ANDREW	$	68,406
WASTEWATER	WASTEWATER	HEAD OPERATOR	PLEWE	MICHAEL	$	61,620
WASTEWATER	WASTEWATER	HEAD OPERATOR ASST OPERATOR'S	CASSIDY	MICHAEL	$	81,772
WASTEWATER	WASTEWATER	INSTRUMENT TECHNICIAN	MORRISON	CHESTER	$	71,854
WASTEWATER	WASTEWATER	MAINTENANCE MECHANIC I	LEFEBVRE	JASON	$	50,102
WASTEWATER	WASTEWATER	MAINTENANCE MECHANIC II	HIGGINS	BRIAN	$	59,227
WASTEWATER	WASTEWATER	MAINTENANCE MECHANIC II	VACANT	VACANT	$	58,531
WASTEWATER	WASTEWATER	MAINTENANCE MECHANIC III	MALCUIT	PAUL	$	60,901
WASTEWATER	WASTEWATER	MAINTENANCE MECHANIC III	BASTIEN	MARK	$	59,667
WASTEWATER	WASTEWATER	MAINTENANCE SUPERINTENDENT	TAYLOR	JOHN	$	97,911
WASTEWATER	WASTEWATER	MAINTENANCE SUPERVISOR	PAQUETTE	JEFFREY	$	82,547
WASTEWATER	WASTEWATER	MECHANIC I	REIS	RUI	$	55,846
WASTEWATER	WASTEWATER	MECHANIC I	FULLER	JOHN	$	55,289
WASTEWATER	WASTEWATER	MECHANIC I	ALVAREZ	GABRIEL	$	54,452
WASTEWATER	WASTEWATER	MECHANIC I	MOULTON	BRUCE	$	53,015

WASTEWATER	WASTEWATER	MECHANIC I	PEN	DEREK	$	52,250
WASTEWATER	WASTEWATER	MECHANIC III	REIS	MARIO	$	60,692
WASTEWATER	WASTEWATER	OFFICE MANAGER	MALCUIT	LISA	$	71,403
WASTEWATER	WASTEWATER	OPERATIONS SUPERINTENDENT	FOX	AARON	$	98,735
WASTEWATER	WASTEWATER	OPERATOR I	PICKARD	RICHARD	$	46,364
WASTEWATER	WASTEWATER	OPERATOR I	BRUNELLE	WILLIAM	$	45,295
WASTEWATER	WASTEWATER	OPERATOR II	BETTY	REAL	$	60,711
WASTEWATER	WASTEWATER	OPERATOR II	MORSE	DANIEL	$	60,419
WASTEWATER	WASTEWATER	OPERATOR II	COOPER	RAYMON	$	57,005
WASTEWATER	WASTEWATER	OPERATOR II	VACANT	VACANT	$	56,738
WASTEWATER	WASTEWATER	OPERATOR II	VACANT	VACANT	$	56,738
WASTEWATER	WASTEWATER	OPERATOR II	TURNEY	TERRANCE	$	55,580
WASTEWATER	WASTEWATER	PRETREATMENT COORDINATOR	DAIGNEAULT	AMY	$	71,931
WASTEWATER	WASTEWATER	SENIOR TREATMENT CHEMIST	MCGOWAN	JIN	$	80,981
WASTEWATER	WASTEWATER	STAFF ENGINEER I	BUTLER	MICHAEL	$	78,862
WASTEWATER	WASTEWATER	STAFF ENGINEER I	BERGERON	GORDEN	$	76,992
WASTEWATER	WASTEWATER	STAFF ENGINEER I	HALL	CLIFTON	$	76,734
WASTEWATER	WASTEWATER	STAFF ENGINEER I	YOUNG	NICHOLAS	$	70,334
WASTEWATER	WASTEWATER	STAFF ENGINEER II	PUGH	JOHN	$	78,914
WASTEWATER	WASTEWATER	TV INSPECTOR OPERATOR	DAIGNEAULT	MATTHEW	$	61,671
WASTEWATER	WASTEWATER	TV INSPECTOR OPERATOR	WARD	BRIAN	$	56,879
WASTEWATER	WASTEWATER	UTILITY ENGINEER	VACANT	VACANT	$	85,800
CAREER CENTER	CAREER CENTER	EXECUTIVE DIRECTOR CAREER CENTER	NORTON CALLES	SHANNON	$	121,560
CAREER CENTER	CAREER CENTER	ASSISTANT CC DIRECTOR	DURKIN	MICHAEL	$	103,209
CAREER CENTER	CAREER CENTER	WDB EXECUTIVE DIRECTOR	VACANT		$	103,209
CAREER CENTER	CAREER CENTER	ADMINISTRATIVE ASSISTANT	LAURENCELLE	JANET	$	53,384
CAREER CENTER	CAREER CENTER	ADMINISTRATIVE ASSISTANT	VACANT		$	48,026
CAREER CENTER	CAREER CENTER	ASSISTANT MANAGER	O'BRIEN	JANET	$	69,689
CAREER CENTER	CAREER CENTER	ASSISTANT MANAGER	VEILLETTE	AMY	$	71,619
CAREER CENTER	CAREER CENTER	ASSISTANT WDB DIRCTOR	GENTILE	KATHLEN	$	82,003

CAREER CENTER	CAREER CENTER	BUDGET ANALYST/ IT MANAGER	VACANT		$	43,831
CAREER CENTER	CAREER CENTER	BUSINESS SERVICE REPRESENTATIVE	HOVEY	TIMOTHY	$	59,778
CAREER CENTER	CAREER CENTER	BUSINESS SERVICE REPRESENTATIVE	THAO	THAVRITH	$	59,919
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	STAMP	MALLORY	$	55,814
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	VACANT		$	50,214
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	COLON-RIVERA	MADELINE	$	56,572
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	VACANT		$	52,234
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	SIMAO	KYLEE	$	52,234
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	VACANT		$	45,558
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	CHUANG-NICHOLS	DAPHNE	$	59,637
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	DEJESUS	MARLENNY	$	53,752
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	FREDIANI	AMY	$	56,452
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	GONZALEZ	NEISHA	$	52,933
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	GONZALES-MENDEZ	RAFAELLA	$	52,933
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	LOPES	CHARYS	$	52,197
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	PATTERSON	OHANA	$	55,814
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	PHOK	ALICIA	$	58,854
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	SAR	SIVKHENG	$	51,550
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	VACANT		$	46,775
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	BROWN	KARONIKA	$	52,012
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	DUPONT	KATHLEEN	$	53,384
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	WASZAK	ELLEN	$	53,385
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	WELLENSTEIN	VICTORIA	$	46,166
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	WEST	ROMAINE	$	52,933
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	GAILLARDETZ	GLENNA	$	52,933
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	TE	CHAN	$	46,166
CAREER CENTER	CAREER CENTER	CAREER CENTER MANAGER	GAGNON	NANCY	$	86,504
CAREER CENTER	CAREER CENTER	CAREER CENTER MANAGER	MCCARTHY	SHAUN	$	82,003
CAREER CENTER	CAREER CENTER	CAREER CENTER MANAGER	VACANT		$	74,685
CAREER CENTER	CAREER CENTER	CAREER CENTER SUPERVISOR	VACANT		$	35,241

CAREER CENTER	CAREER CENTER	CAREER CENTER TECHNOLOGY MANAGER	O'CONNOR	TIMOTHY	$ 84,223
CAREER CENTER	CAREER CENTER	FINANCIAL ASSISTANT	VACANT		$ 48,026
CAREER CENTER	CAREER CENTER	FISCAL MANAGER	BOSCAJA	GABRIELA	$ 91,411
CAREER CENTER	CAREER CENTER	GRANT SPECIALIST	VACANT		$ 53,635
CAREER CENTER	CAREER CENTER	IT/OPERATIONS SPECIALIST	VACANT		$ 74,685
CAREER CENTER	CAREER CENTER	MARKET MAKER	RENN	KINMSOT	$ 70,618
CAREER CENTER	CAREER CENTER	RESOURCE ROOM NAVIGATOR	TELES	BRENDA	$ 59,637
CAREER CENTER	CAREER CENTER	SCHOOL TO WORK COORDINATOR	CALDWELL-SERIPAIS	ABIGAIL	$ 54,354
CAREER CENTER	CAREER CENTER	SCHOOL TO WORK COORDINATOR	GREEN	JAY	$ 55,814
CAREER CENTER	CAREER CENTER	SCHOOL TO WORK COORDINATOR	SIERRA	BEATRIZ	$ 59,637
CAREER CENTER	CAREER CENTER	STAFF ACCOUNTAINT	RICHARDS	GARY	$ 58,854
CAREER CENTER	CAREER CENTER	SUMMER COUNSELORS (TEMPORARY)			$ 25,000
CAREER CENTER	CAREER CENTER	WDB SENIOR PROGRAM MANAGER	WONG	MEELYNN	$ 73,503
CAREER CENTER	CAREER CENTER	WORKSHOP SPECIALISTS	VACANT		$ 58,349
CAREER CENTER	CAREER CENTER	WORKSHOP SPECIALISTS	MCINTOSH	ROBERT	$ 66,641
CAREER CENTER	CAREER CENTER	YOUNG ADULT SUPERVISOR	DONOVAN	HEATHER	$ 64,039
CAREER CENTER	CAREER CENTER	YOUTH COORDINATOR	MCNAMARA	KELLY	$ 55,814
CAREER CENTER	CAREER CENTER	YOUTH PROGRAMS COORDINATOR	STURTEVANT	CATHLEEN	$ 74,485

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
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.

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

- 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.

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.

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 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.

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.

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.).

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.

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.)

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.

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.

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.

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.

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'' 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 in worth.

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 statue 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.

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.

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.

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 date 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

2023

SECTION IX

INDEX

Index of key terms, words, or phrases used throughout this document for quick lookup.

(This page intentionally blank)

Index

ACRONYM TABLE 763
ASSESSORS 325
BUDGET CALENDAR 50
CAREER CENTER 552
CHARGES FOR SERVICES 247
CITY AUDITOR 308, 313
CITY CLERK 276
CITY COUNCIL 270
CITY MANAGER 284
COUNCIL ON AGING 480
CULTURAL AFFAIRS & SPECIAL EVENTS 292
DEPARTMENT DIRECTORY 264
ELECTIONS 370
FINANCE 302
FUND STRUCTURE 115, 120
GLOSSARY 765
GREATER LOWELL TECHNICAL HIGH SCHOOL 422, 424
HEALTH DEPARTMENT 469
HUMAN RELATIONS 340
INTERGOVERNMENTAL REVENUE 239
LAW 362
LICENSES AND PERMITS 234
LOWELL PUBLIC SCHOOLS 419
LOWELL REGIONAL WASTEWATER UTILITY 526
LOWELL REGIONAL WATER UTILITY 544
MANAGEMENT INFORMATION SYSTEMS 349
MAYOR 272
MISCELLANEOUS REVENUE 257
MUNICIPAL FINANCES 101 681
ORGANIZATIONAL CHART BY DEPARTMENT 263
ORGANIZATIONAL CHART BY FUNCTION 262
PARKING 536
PERSONNEL LIST 722
PLANNING & DEVELOPMENT 378
POLICE 398, 408
POLLARD MEMORIAL LIBRARY 503
POSITION LIST 707
PUBLIC WORKS 427
PURCHASING 319
RECREATION 495
RECREATIONAL AMENITIES 58
STAFFING LEVELS 706
STRATEGIC GOALS 11
TAXES 226
TREASURER 333
VETERANS' SERVICES 488

(This page intentionally blank)