City of Lowell Proposed Budget

Lowell City Council

Mayor
Edward J. Kennedy, Jr.

Vice Mayor
Daniel P. Rourke

Councilors
Corey Belanger
Rodney M. Elliott
John J. Leahy
James D. Leary
Rita M. Mercier
James L. Milinazzo
William Samaras

There's a LOT to like about Lowell! *www.LikeLowell.com*

Fiscal Year 2017

Kevin J. Murphy,
City Manager

Conor Baldwin,
Chief Financial Officer

Michael McGovern,
Assistant City Manager

Rodney Conley
Data Analyst

Submitted by The City Manager, Lowell Massachusetts

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.

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City of Lowell

Annual Budget

For the 2017 Fiscal Year (7/1/2016 – 6/30/2017)

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Lowell

Massachusetts

For the Fiscal Year Beginning

July 1, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to the City of Lowell for its annual budget for the fiscal year beginning July 1, 2015.

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.

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FISCAL YEAR

2017

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.

KEVIN J. MURPHY
CITY MANAGER

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

Kevin J. Murphy, *City Manager*

May 17, 2016

To Mayor Edward Kennedy and Members of the Lowell City Council:

In accordance with the requirements of the Massachusetts General Laws and the Charter of the City of Lowell, I herewith transmit the proposed $340,931,235 Operating Budget and $11,100,415 Capital Budget for Fiscal Year 2017 which begins on July 1, 2016.

This document represents the third and perhaps most challenging budget of my administration. As I have stated many times, sound fiscal management is the foundation upon which any strong organization must be built. This budget manages to find the balance of providing exceptional services while maintaining Lowell's status as an affordable city in which to live. While we anticipate moderate revenue increases in several areas, a multitude of fiscal challenges were overcome in order to present this balanced budget. These challenges, however, will not prevent the City from continuing its commitment to public safety, education, and economic development, as well as investing in infrastructure through proper capital planning.

Public safety is of paramount importance to a gateway city such as Lowell. As part of the FY17 budget, I am proposing two additional police officers, bringing the total number of budgeted sworn officers to 250. This number was unthinkable just several years ago, yet with the City Council's guidance and my administration's dedication to public safety; we increased the number of officers through new hires and redeploying officers back on patrol, who previously were performing police civilian functions. In addition, the City will be investing in Lowell Police Headquarters to address matters to improve daily functions. In FY17, we will be upgrading the locker room area, as well as installing a high-tech security system utilizing swipe cards for all key access points.

The Lowell Fire Department also reached significant increases in its ranks through the 12 new firefighters added as a result of the SAFER grant, combined with the City's commitment to fill all open positions. This brings the total number of uniformed personnel to 213. The City plans to invest in necessary improvements to three fire stations. This year's budget includes, for the first time, a funding source specifically designated to purchase new turnout gear for firefighters.

When we think about safety, we must always take an holistic approach. In addition to police and fire, Development Services of Planning and Development completed the first round of the Neighborhood Expedited Enforcement Directive (NEED) Program in FY16. Building off this momentum, the LPD is rolling out the Drug Abatement Response Team (DART) Project aimed at targeting known premises where drug dealing is suspected. This new program will target owners of problem properties with the goal of stamping out drug dealing. Code enforcement will again play a pivotal role in this new program.

The City pledges continued commitment to education in FY17. In FY15, the City exceeded its net school spending requirement by over $1 million. The latest DESE projections show the City on pace to exceed the spending target by a greater amount in FY16. Building off this success, my administration has committed to increase the operating budget's direct cash contribution to the Lowell Public Schools by an additional $1 million in FY17. This represents a $5 million increase in annual, direct cash over the course of my administration. Public works will continue its renewed effort to maintain and repair Lowell schools through daily operations and strategic capital investment. The funding for Lowell Charter Schools will increase in FY17 as well. Based on the latest estimates, charter sending tuition will increase by $1.7 million next year while the reimbursement from the State remains essentially level-funded. My administration will continue to advocate for full reimbursement as the charter gap continues to grow at an unsustainable pace. Lastly, Greater Lowell Technical High School funding will also increase by $200,000 in FY17.

While the full financial impact won't be felt in FY17, the Lowell High School project under consideration by the Massachusetts School Building Authority is a signature project of my administration. Capitalizing on the City Council's authorization to fund a feasibility study, the City hired an owner's project manager and is in the process of soliciting bids for a designer. While this project greatly impacts the City's borrowing capacity, the high school project represents a once-in-a-generation opportunity to improve the cornerstone of the Lowell Public School system.

The City will continue to build on its economic development success in FY17. Progress continues in the Hamilton Canal District, with the design of a 900 space parking garage, the new judicial center, and Genesis HealthCare. This district has gone from a period of stagnation to a flurry of activity and is poised to become one of the most successful development projects in City history. My administration will also continue to aggressively court businesses to relocate and expand in Lowell. We were able to bring many new businesses to the City in FY16, including finally finding an outstanding use for the Prince factory.

Investing in these key areas will only increase the return on investment for future generations. In continuing this trend of long-term planning, I am proposing the FY17 Capital Plan in conjunction with this year's operating budget. This new five year improvement plan continues my administration's policy of addressing infrastructure needs through strategic investment and the leveraging of state and federal funds.

While I am proud of the initiatives presented in this budget, planning for the next fiscal year was not without its substantial challenges. Fixed costs continue to rise including a $2.2 million increase in our Pension Assessment. The City's electric rate will increase in FY17 as a truly advantageous rate expires. While we were still able to secure a good rate, it represents an 18% increase on the supply side. Personnel costs will continue to increase in FY17 based on the offered 3% cost of living adjustment. This would be the second year of a planned 0% (FY16) -

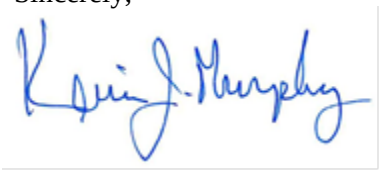
3% (FY17) - 3% (FY18) offer upon which multiple unions have already come to terms. These costs, combined with our financial commitment to our key focus areas, limited our ability to expand funding for the various City departments. In fact, many line items were not just level-funded but reduced. These necessary cuts in expenses were spread evenly across the departments and were focused on limiting any disruption in service delivery.

While many of the aforementioned initiatives and challenges represent a serious cost, my administration has once again worked tirelessly to limit the impact on the taxpayer. This budget includes a levy increase of 1.5%, a full percent less than the state allowed 2.5%. As history has shown, the City functions best with continuous, modest increases to the levy in order to fund the rising costs of goods and services, while not considerably raising taxes any single year. I would be remiss if I did not stress the need to increase revenue streams in the coming years. Funding the necessary levels of service our citizens deserve, coupled with investment in infrastructure and what very well may be the largest MSBA project in state history, will have a dramatic effect on the City. However, it will not come without a substantial increase in costs. My administration will continue to limit this impact on the taxpayer by striving to increase efficiencies and by searching out additional funding sources.

This budget is the result of months of work by my finance team in conjunction with the City's department heads. While we were not able to meet every request, we tried to be as reasonable and fair with each department while still maintaining fiscal discipline. The result is a balanced budget that addresses the City's fiscal difficulties while investing in key programs and initiatives. It is my hope that this budget will further advance my ultimate goal: to make Lowell a safer city, with a vibrant downtown and neighborhood business districts, and a public education system second to none in which a child can go move from kindergarten to a post-graduate degree without ever leaving the city.

I would like to thank CFO Conor Baldwin, Financial Advisor Robert Healy, Data Analyst Rodney Conley, CIO Mirán Fernandez, Heather Varney and Karen Moynihan from the City Manager's Office, and Assistant City Manager Mike McGovern, who all played a vital role in developing this budget. I also thank the City Council for its continued vision and support. Finally, I wish to thank the great citizens of Lowell for their support; it is truly my pleasure to serve.

Sincerely,



Kevin J. Murphy
City Manager

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FISCAL YEAR

2017

SECTION II

SUMMARIES

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

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

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BUDGET DOCUMENT OVERVIEW

This budget document for Fiscal Year 2017 continues to use the same award-winning format which was presented last year for the first time to the City Council in terms of organization, scope, and depth, and is arranged into the following eight sections:

1. **Transmittal Letter:** This section includes the City Manager's budget message, which concisely communicates the City Council's policies and priorities which drive the budget process and highlights major changes to the Fiscal Year 2017 budget.

2. **Summaries:** This section includes a short guide to the document, an overview of the budget process, high-level organizational charts illustrating the functional structure and departmental structure of the City's government along with a departmental contact directory, a profile of the City's key facts, and the City's financial policies and best practices, and key initiatives.

3. **Financial Plan:** This section summarizes all sources of revenue used to fund the operating budget. Revenues are organized according to six commonly recognized categories: charges for services, fines and forfeits, intergovernmental revenue, licenses and permits, miscellaneous revenue, and taxes. This section is intended to clearly indicate where the money comes from.

4. **Departmental Details:** This section presents the proposed expenditures and financing plans for each City Department. This section is intended to clearly indicate where the money goes, and provides a financing plan for each City Department.

5. **Capital Plan:** This section outlines the adopted financial plans and planned expenditures for the City's public investments, commonly referred to as capital projects.

6. **Appropriation Order:** This section summarizes the financial plans and planned expenditures for the operating budget for Fiscal Year 2017 which is presented to the City Council for their authorization and vote.

7. **Appendices:** This section includes ancillary content including Municipal Finances 101 (recommended for readers new to municipal finances), detailed organizational charts and staffing information, information on the City's LowellSTAT program,an acronym table, and a detailed glossary of budget related terms.

8. **Index:** This section includes an index of key words, or phrases used throughout this document, allowing for quick lookup.

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

THE BUDGET PROCESS

The preparation of the annual Budget for the City of Lowell is governed by the provisions of Chapter 44 of the Massachusetts General Laws. The budget cycle for FY17 was initiated in November 2015. At that time key members of the Finance Team responsible for compiling the budget met with the City Manager and Chief Financial Offer to update the City's 5-year financial projections in order to establish general budgetary guidelines and limitations for the coming year. A memorandum was distributed from the City Manager to all Department Heads detailing the economics and strategy to be followed in compiling their individual requests.

The budget format is based on a system of goals and objectives that are quantifiable and calculate selected unit costs of services, where applicable. The emphasis is on further integration of City Council goals and the City Manager's "three pillars" of Education, Public Safety, and Economic Development, with the annual operation of all city departments. Working from within this framework has facilitated the refinement of the budget document. In the FY16 budget, some goals and measures were eliminated, replaced and/or expanded, resulting in goals and measures that are more comprehensive, significant or illustrative of the services and programs provided by City departments. In November, some of the major challenges facing the City of Lowell's FY17 operations were as follows:

- Closing a $16 million gap in departmental budget requests for FY17;
- Over $2 million increase in pension assessment over FY16;
- A potential $1.5 - $2 million increase in salaries from settling collective bargaining agreements;
- An increased net Charter School expense of almost $2 million;
- Continuing to exceed the City's Net School Spending requirement and increasing the local cash contribution to the schools;
- An 18.3% increase in electricity rates, resulting in a potential FY17 increased cost of approximately $700,000;

The City Manager, in his guidelines, emphasized the need to reduce the growth in budgets by managing positions, reducing overtime, and identifying other cost reductions so that the following fixed cost increases could be absorbed without having an adverse effect on the total budget: COLA, the aforementioned Pension assessment from the Lowell Retirement System; and all non-personnel operating items known to be increasing due to contractual terms must be absorbed within the budget and not knowingly under-budgeted. In addition, major contracts for services must be reviewed to ensure that departments have sufficient funds to meet contractual needs; budgets are to be level funded; extraordinary expenditures must be revised and onetime items from the current year eliminated; departments should expect that reductions could be made during the review process; and the supplemental request process remained the same, with requests for new or expanded services submitted separately outside the base budget. If a request for supplemental funds was submitted, it was necessary to identify a corresponding decrease before this request could be considered. It was emphasized that the FY17 goal was to submit a budget to the City Council that supports Council priorities and programmatic and operational needs. A particular emphasis has been placed on the goal to evaluate all expenditures with a view of maintaining the strong fiscal position that the City has experienced over the past several years and alleviating the impact on the taxpayers. For more detail on the budget process, please see the Budget Calendar that follows.

By state law, the budget must be submitted to the City Council within 170 days after the Council organizes in early January. The City Manager presented this budget to the Council during the Regular Meeting of the Lowell City Council on May 17, 2016.

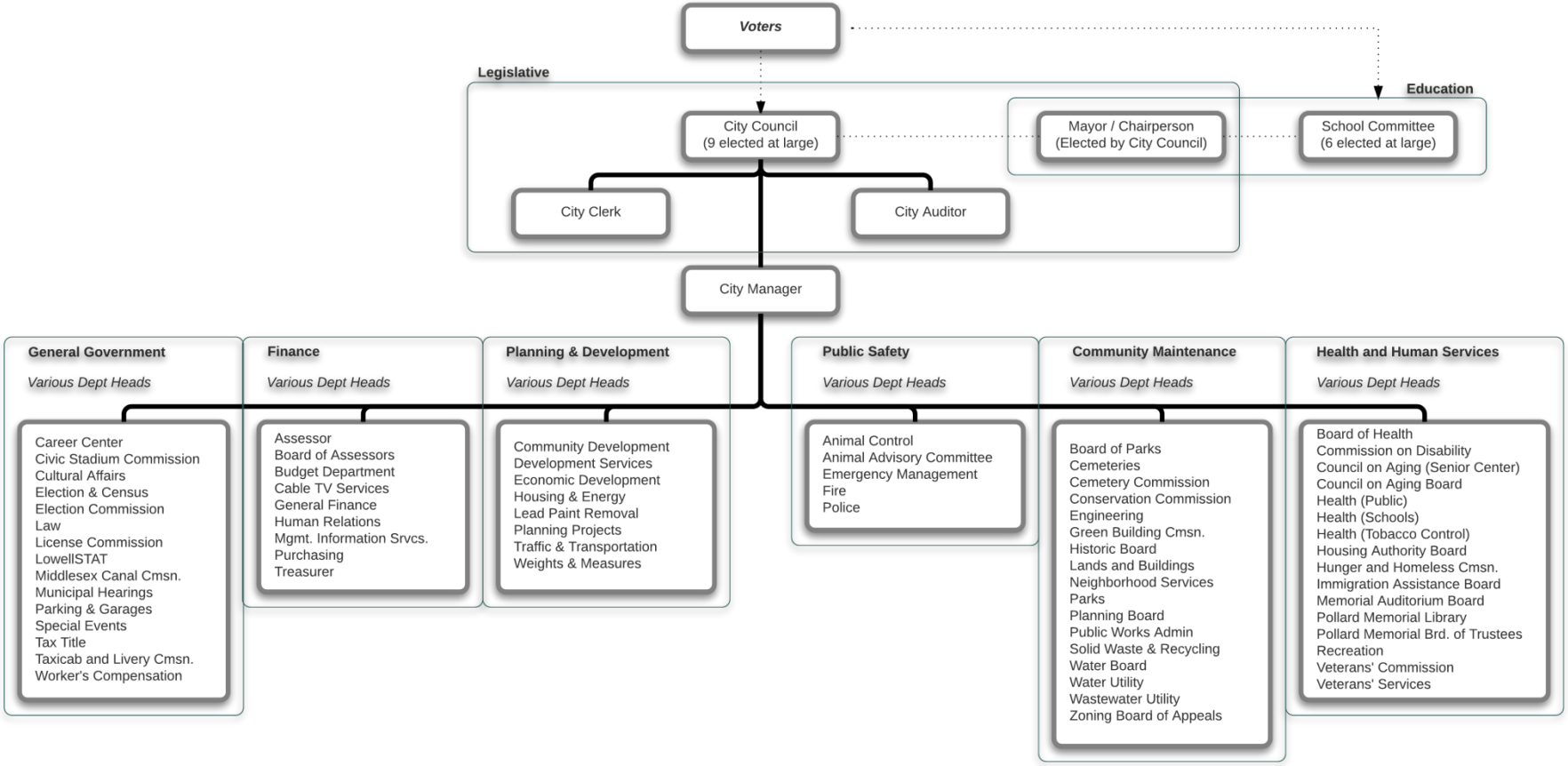
From May 17th through June 3rd, the City Council will hold a series of public hearings to solicit citizen participation regarding departmental budget requests. The City Council has the jurisdiction to make reductions, but cannot increase the proposed budget without the consent of the City Manager. Following submission of the budget, the City Council has 45 days within which to act. The City Council is projected to adopt the FY16 Budget on June 1, 2016. The Annual Budget for FY17 becomes effective July 1, 2016.

THE BUDGET CALENDAR

January 13, 2016	Budget Instructions and financial sheets distributed to Department Heads.
February 19, 2016	All department budget requests (financials) due to the Finance Department for review.
March 1, 2016 to March 25, 2016	Finance Department/LowellSTAT Data Analyst work with departments to complete supplemental budget materials (Goals, Objectives, Narrative, etc.)
March 25, 2016	Departments' completed budget submissions due (all information emailed to Rodney Conley, Data Analyst).
April 18, 2016 to May 1, 2016	Chief Financial officer and Budget staff review Operating Budget for accuracy and formulate final presentation to the City Manager.
May 17, 2016	Submission of the City Manager's FY17 Operating Budget and Capital Plan to the Lowell City Council.
May 31, 2016 to June 1, 2016	Tentative dates for Public Hearings on FY17 Operating Budget and Capital Plan.
June 1, 2016	Projected Adoption Date by the City Council.
June 1, 2016	Deadline for City Council adoption of the Budget (Mass General Law Chapter 44 § 32).
June 29, 2016	City Manager's transmittal of the Chart of Accounts/appropriations to the City Auditor.
July1, 2016	Begin Fiscal Year 2017.

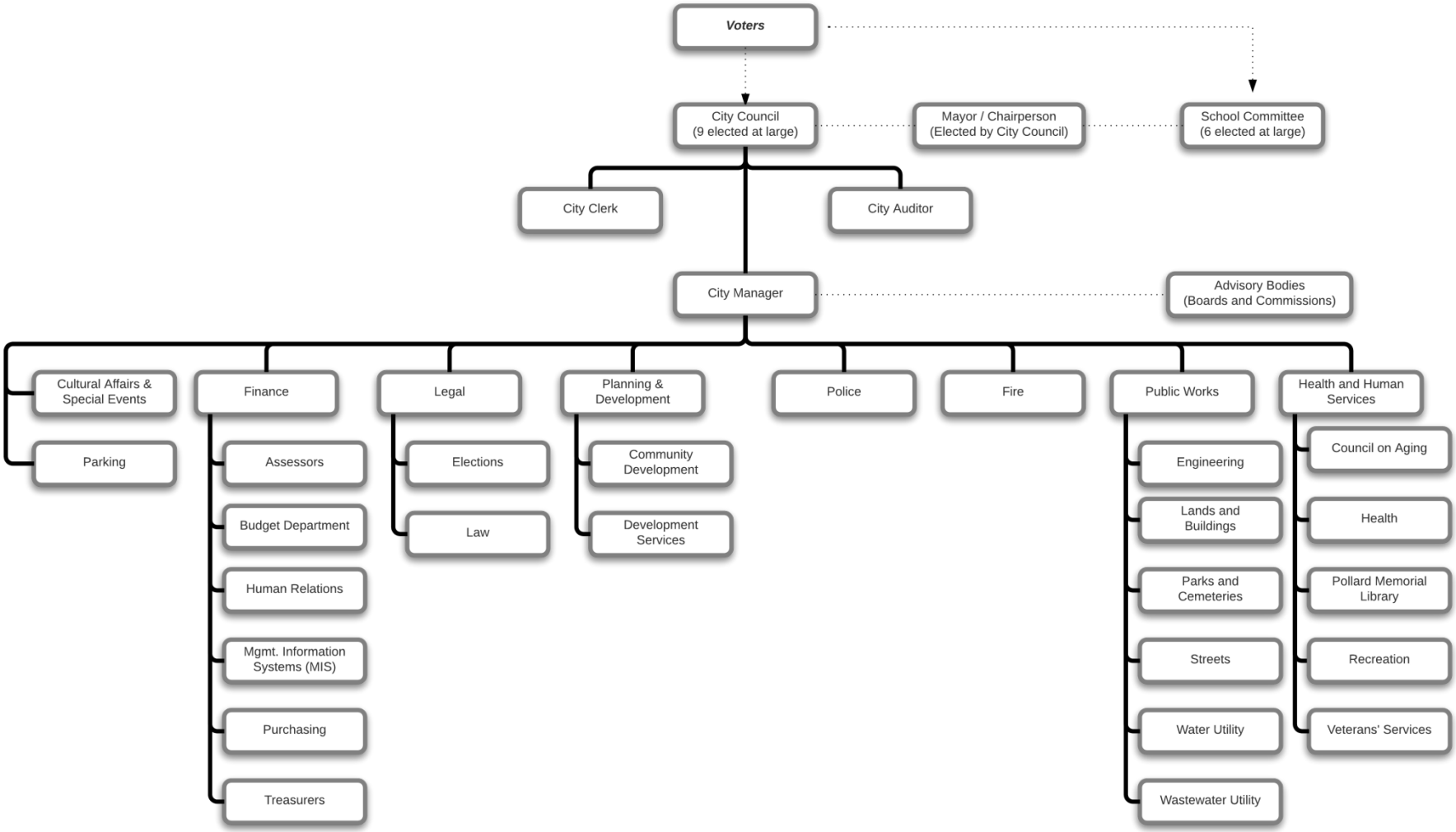
ORGANIZATIONAL CHART BY FUNCTION

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: Susan LeMay 375 Merrimack Street, 1st Floor, Room 36 978-674-4200
Career Center	Interim Executive Director: Shannon Norton 107 Merrimack Street 978-458-2503
City Auditor	City Auditor: Bryan Perry 375 Merrimack Street, 1st Floor, Room 27 978-674-4080
City Clerk	City Clerk: Michael Geary 375 Merrimack Street, 1st Floor, Room 31 978-674-4161
City Manager	City Manager: Kevin J. Murphy 375 Merrimack Street, 2nd Floor, Room 43 978-674-4400
City Mayor	City Mayor: Edward J. Kennedy 375 Merrimack Street, 2nd Floor, Room 50 978-674-4040
Council on Aging (at Senior Center)	Executive Director: Michelle Ramalho 276 Broadway Street 978-674-4131

Department *(linked to website)*	**Contact Information *(with active links)***
Cultural Affairs	Executive Director, Cultural Affairs and Special Events: Susan Halter 50 Arcand Drive, 2nd floor 978-674-4260
Development Services	Director: Eric Slagle 375 Merrimack Street, 2nd Floor, Room 55 978-674-4144
Elections	Director: Eda Matchak 375 Merrimack Street, Basement, Room 5 978-674-4046
Fire	Chief : Jeff Winward 99 Moody Street 978-459-5553
Health and Human Services	Director: Kerran Vigroux 341 Pine Street 978-674-4010
Human Relations	Manager: Mary Callery 375 Merrimack Street, Basement, Room 19 978-674-4105
Law	City Solicitor: Christine O' Conner 375 Merrimack Street, 3rd Floor, Room 64 978-674-4050
Management Information Systems (MIS)	Chief Information Officer: Mirán Fernandez 375 Merrimack Street, Room 2 978-674-4099

Department *(linked to website)*	**Contact Information *(with active links)***
Parking	Director: Nick Navin 75 John Street 978-674-4014
Planning and Development	Director and Assistant City Manager: Diane Tradd 50 Arcand Drive, 2nd floor 978-674-4252
Police	Superintendent: William Taylor 50 Arcand Drive 978-937-3200
Pollard Memorial Library	Director: Victoria Woodley 401 Merrimack Street 978-674-4120
Public Works	Commissioner, and Assistant City Manager: Ralph Snow, P.E 1365 Middlesex Street 978-674-4111
Purchasing	City Procurement Officer: P. Michael Vaughn 375 Merrimack Street, 3rd Floor, Room 60 978-674-4110
Retirement	Board Administrator: Shannon Dowd 375 Merrimack Street, Basement, Room 3 978-674-4094
Schools	Superintendent: Salah E. Khelfaoui, PH.D. 155 Merrimack Street 978-674-4320

Department *(linked to website)*	**Contact Information *(with active links)***
Treasurers	City Treasurer: Cheryl Robertson 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: Erik Gitschier 815 Pawtucket Boulevard 948-674-4240

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

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

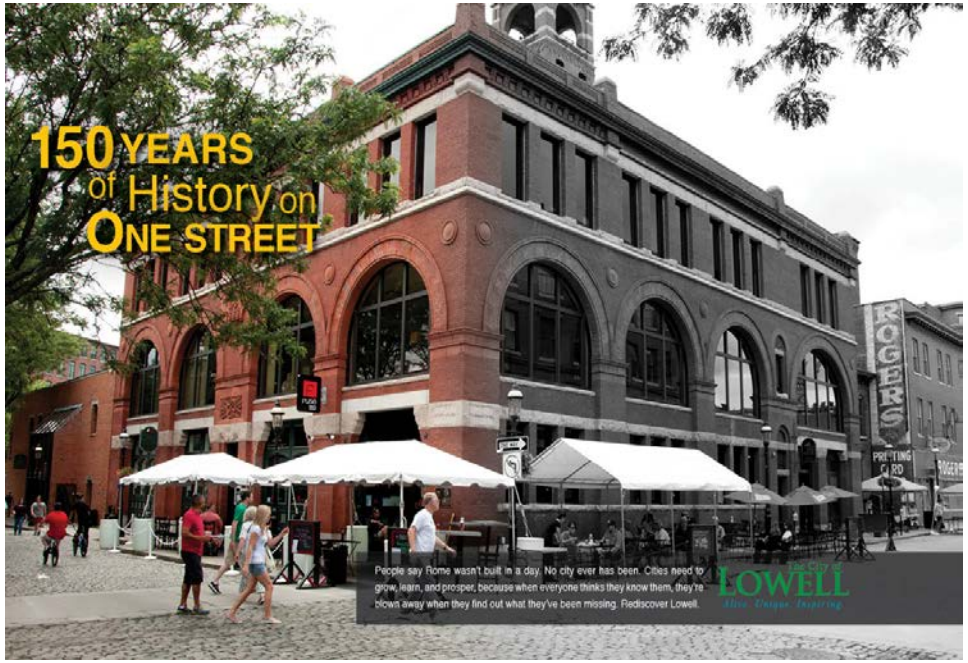
The rehabilitated mill buildings are further complemented by 2 1/2 miles of trolley and canal boat tours and several museums. The 3200-seat Lowell Auditorium hosts many of the country's best performers at affordable prices. The Merrimack Repertory Theater, which is also located in downtown Lowell, is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

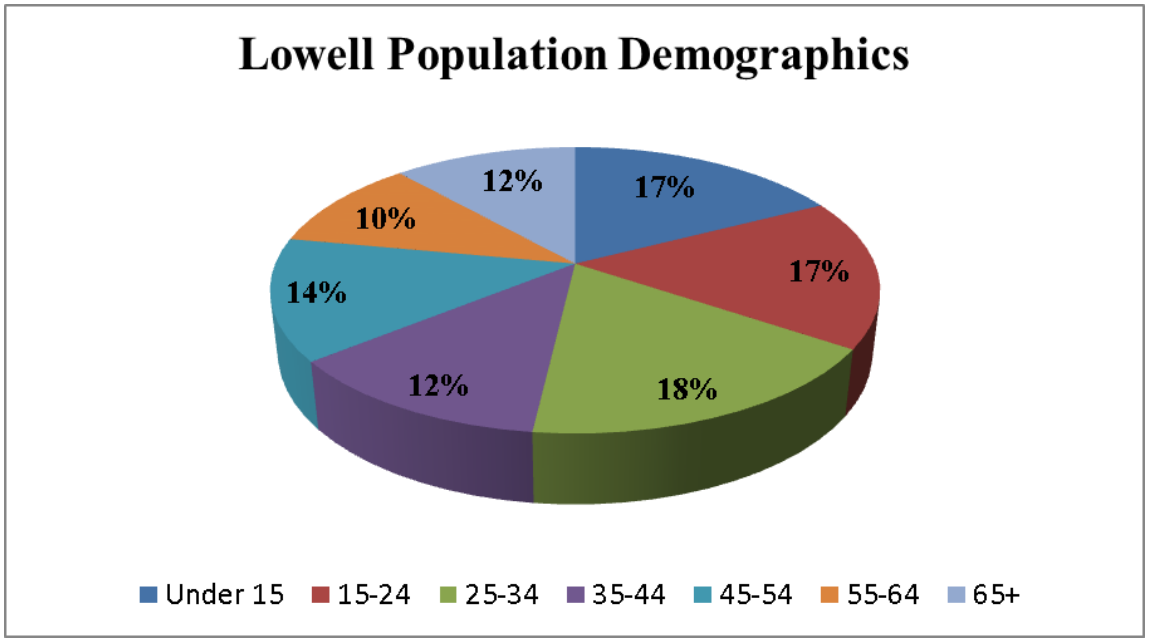
The City offers many unique financial incentives to encourage new growth and development. The City's workforce is computer literate and strongly supported by the local school district, which has recently completed nine new schools and five school rehabilitations. The education base also includes Middlesex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

GENERAL

Population (*US Census Bureau, 2010*)	106,519
Area (square miles):	13.58
Population Density (per mile^2)	7,841.1 persons
Massachusetts Population Density (per mile^2)	839.4 persons

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





GOVERNMENT

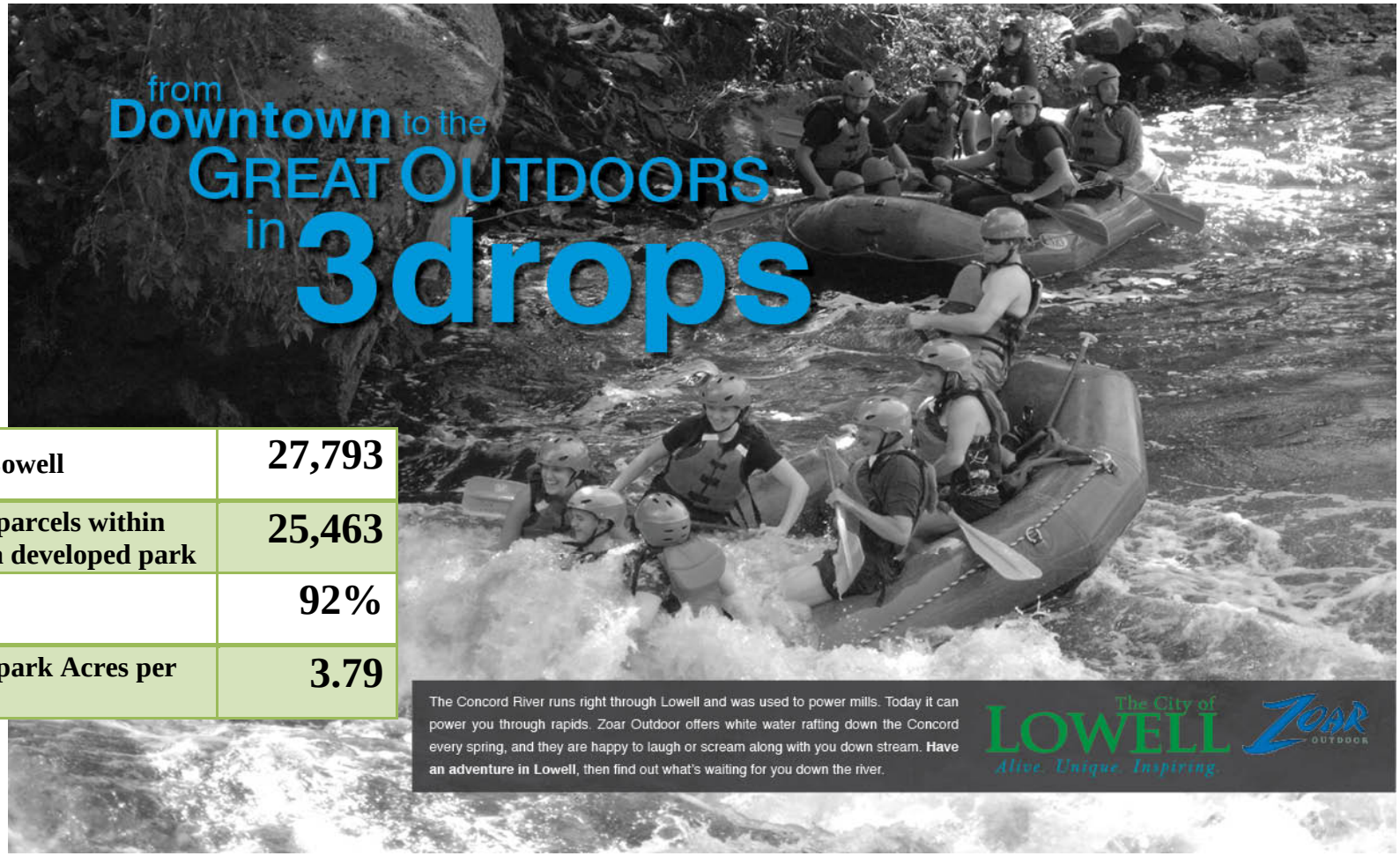
Date of Incorporation as a Town:	March 1, 1826
Date of Incorporation as a City:	April 1, 1836
Form of Government:	Massachusetts Plan E City Council /Manager
Mayor:	Elected by the City Council
Number of City Councilors:	Nine
Number of registered voters in Lowell	58,224

Standing L-R: Councilor James L. Milinazzo, Councilor James D. Leary, Councilor John J. Leahy, Councilor Corey Belanger, and Councilor Rodney M. Elliott
Seated L-R: Councilor Rita M. Mercier, Mayor Edward J. Kennedy, Jr., Vice Mayor Daniel P. Rourke, and Councilor William Samaras.

PARKS AND OPEN SPACE

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

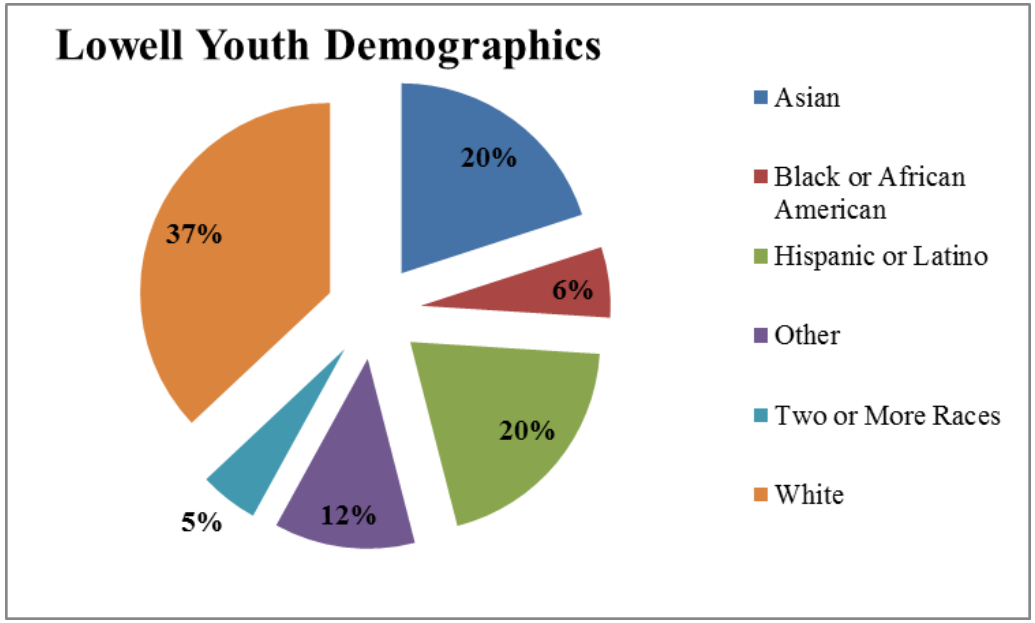
- Public School Department
- Water Utility Department
- Development Services
- Parks and Recreation Departments
- Public Works Department
- Fire Department
- Wastewater Department



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

PARKS AND RECREATION

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



RECREATIONAL AMENITIES IN LOWELL

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

The following charts show (1) how many different recreational activities you can find and how many locations you can find them at, (2) how much recreational acreage the City has, and (3) what types of amenities are available at all of the parks throughout the City (as of 1/1/16).

Recreational Activity	Locations	Recreational Activity	Locations
Baseball Field(s)	16	Picnic Area(s)	10
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)	49	Volleyball Court(s)	5
Handball Court(s)	1	Walking Path(s)	13
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													•			•												•			

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	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	•														•															•	
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																		•													
76	Parks / Facilities	33	16	27	1	2	1	1	2	1	1	1	5	5	1	49	1	1	28	4	10	36	3	4	7	10	3	8	3	5	13	5	1

HOUSING

Type	Average Value	Average Tax Bill	Parcels
One Family	237,369	$3,598.51	11,846
Two Family	243,691	$3,694.36	3,711
Three Family	268,415	$4,069.17	781
Condominium	140,617	$2,131.75	5,401

Source: City of Lowell Assessor's Office

INSTITUTIONS OF HIGHER LEARNING

UNIVERSITY OF MASSACHUSETTS - LOWELL

Year	Undergrad	Graduate	Continuing Ed	Total Enrollment
2015	10,500	4,200	2,800	17,500
2014	10,161	4,198	2,832	17,191
2013	9,832	4,117	2,960	16,969
2012	9,401	4,007	2,886	16,294
2011	9,026	3,702	2,703	15,431

MIDDLESEX COMMUNITY COLLEGE

Year	Enrollment
2015	13,267
2014	9,392
2013	9,702
2012	9,664
2011	9,840

Source: City Department of Planning and Development

INDUSTRY AND COMMERCE

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

Industry	2010	2011	2012	2013	2014
Construction	960	992	1,003	879	780
Manufacturing	3,348	3,271	2,899	2,862	3,049
Trade, Transportation & Utilities	3,769	3,893	3,923	3,912	3,906
Information	1,099	1,014	703	1,025	1,151
Financial Services	1,788	1,802	1,854	1,585	1,530
Professional & Business Services	4,458	4,510	5,013	4,030	3,737
Education & Health Services	12,241	12,444	12,986	14,106	14,219
Leisure & Hospitality	2,650	2,729	2,773	3,143	3,154
Other Services	1,424	1,532	1,775	1,115	1,235
Public Administration	1,926	1,897	2,009	1,617	1,437
Total Employment	**33,663**	**34,084**	**35,141**	**34,298**	**34,198**
Number of Establishments	**2,073**	**2,235**	**2,335**	**2,493**	**2,640**
Average Weekly Wage	$998	$1,019	$1,045	$976	$984

The Ten Largest Employers in the City

Rank	Company Name	Nature of Business	Number of Employees
1	Lowell General Hospital (including Saints' Campus)	Healthcare	3,621
2	U-Mass Lowell	Education	2,071
3	Verizon	Communications	1,500
4	Demoulas /Market Basket	Supermarket	700
5	Middlesex Community College	Education	600
6	D'Youville Life & Wellness Community	Healthcare	533
7	Enterprise Bank & Trust	Financial Services	460
8	Community Teamwork (CTI)	Social Services	439
9	Aramark Corp.	Hospitality/ Food Services	425
10	Lowell Community Health Center	Healthcare	390

Source: City Department of Planning and Development, Survey

TAX FACTS

ASSESSMENTS

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

TAX RATES

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

TAX LEVY

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

LARGEST TAXPAYERS FISCAL 2016

Owner	Nature of Business	Assessed Valuation	% of Total Levy
Anchor Line Partners LLC	Office Building	$92,014,594	1.43%
Princeton Properties	Housing	82,656,200	1.29
National Grid/ Elec	Public Utility	76,447,945	1.19
Winn Development	Housing	72,159,343	1.12
National Grid/ Gas	Public Utility	71,696,423	1.12
Westminster Preservation	Housing	31,976,284	0.50
Heritage Properties	Housing	30,882,555	0.48
Demoulas/ Valley Properties	Local Shopping Center	27,695,500	0.43
Massachusetts Mills	Housing	23,758,300	0.37
Verizon	Telephone	21,928,400	0.34
		$531,215,544	8.27%

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 2017, the City of Lowell continues building upon this same philosophy of accountability and performance management. We have maintained our three key areas of focus in FY17 as part of our ongoing commitment to Public Safety, Education, and Economic Development. 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 three Key Focus Area (KFA) initiatives for FY2017.

	Key Focus Area (KFA)	Scorecard
✓	*Public Safety*	*Scorecard*
✓	*Education*	*Scorecard*
✓	*Economic Development*	*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

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	FY17 Target[1]
Police	Community Meetings Attended	50
Police	Total Investigations	1,373
Police	Juvenile Incidents	162
Police	Group A Offenses	6,330
Police	Group B Offenses	1,406
Police	Compstat Meetings	26
Police	Total General Fund Deposits	$1,200,000
Police	Number of LPD Volunteers	35
Police	Hours Worked by LPD Volunteers	3,120
Police	State Grant Funding	$2,000,000
Police	Federal Grant Funding	$700,000
Police	Individuals Booked	3,569
Police	Firearm Permits Issued	290
Police	Police Computer Aided Dispatch (CAD) Calls	89,913
Police	Total Computer Aided Dispatch (CAD) Calls	103,596

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

PUBLIC SAFETY FOCUS

Key Performance Indicators for Goal 2

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

Department	Key Performance Indicator	FY17 Target
Fire	Number receiving fire safety instruction (Adults & Children)	17,120
Fire	Total Number of Calls	15,101
Fire	Number of Fires	522
Fire	Number of Rescue/ EMS Calls	8,979
Fire	Hazardous Conditions Calls	650
Fire	Good Intent Calls	818
Fire	Total False Calls	2,404
Fire	Inspections performed by Fire Companies	660
Fire	Inspections performed by Fire Prevention Inspectors	2,791

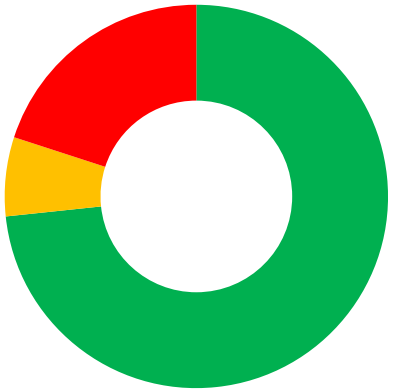
PUBLIC SAFETY FOCUS

Key Performance Indicators for Goal 3

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

Department	Key Performance Indicator	FY17 Target
Development Services	Building and trades related inspections conducted	10,000
	Square feet of active community gardens and land under cultivation in Lowell neighborhoods	171,940
Development Services	Number of COI Inspections Completed	350
Development Services	Sanitary Code Complaints Inspected	1,000
Development Services	Number of Accepted Registrations of Vacant/ Foreclosed Properties in Compliance with Ordinance	350
Development Services	Building, Electrical, Plumbing, Gas, and Mechanical Permit Applications Processed	8,500
DPD	Brownfield Sites Addressed Through Assessment or Remediation Efforts	10
Health	Reported Communicable Diseases	1,300
Health	Percentage of Students who Return to Class After Visiting School Nurse	94%
Health	Medical procedures	135,456
Health	Immunizations	1,000
Health	Opioid Overdose Prevention Outreach	6,204
Health	Percentage of death reports made electronically	100%
Health	Permits Issued	1,461
Health	Grants administered	8

PUBLIC SAFETY



73%

Of reported departmental KPIs above target

FY2017 – KEY PERFORMANCE INDICATORS

POLICE (*CRIME DATA BASED CALENDAR YEAR*)

	KEY PERFORMANCE INDICATOR	2014	2015	Trend
	NIBRS GROUP A OFFENSES	7,605	6,663	-942
	NIBRS GROUP B OFFENSES	1,407	1,482	75
	CALLS FOR POLICE DISPATCH (PERCENT OF TOTAL)	86%	85%	-1%
	JUVENILE INCIDENTS	203	155	48
	FIREARMS RECOVERED	60	70	10
	TOTAL GRANT FUNDING	$2.5M	$3M	$500,000
	NUMBER OF COMPSTAT MEETINGS	26	26	0
	TOTAL INVESTIGATIONS	1,290	1,445	155

FIRE

	KEY PERFORMANCE INDICATOR	2014	2015	Trend
	BUILDING FIRES AS PERCENT OF TOTAL	19%	16%	-3%
	INSPECTIONS BY FIRE INSPECTOR	2,551	3,323	772
	TOTAL FIRES	490	528	38

DPD & DEVELOPMENT SERVICES

	KEY PERFORMANCE INDICATOR	2014	2015	Trend
●	SANITARY CODE COMPLAINTS INSPECTED	982	1,204	**222**
●	COI INSPECTIONS COMPLETED	182	322	**140**

HEALTH

	KEY PERFORMANCE INDICATOR	2014	2015	Trend
●	OPIOID OVERDOSE PREVENTION OUTREACH	1,622	2,970	**1,348**
●	IMMUNIZATIONS	830	860	**30**

KEY FOCUS AREA 2

EDUCATION

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

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

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

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

EDUCATION FOCUS

Key Performance Indicators for Goal 1

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

Department	Key Performance Indicator	FY17 Target
Schools	Student- Teacher Ratio	15.2 to 1
Schools	CH. 70 School Aid	$138.6 million
Schools	Students absent 10+ days per year	35%
Schools	Total Expenditures Per Pupil	$13,617
Schools	Percentage of LPS Students Scoring "Proficient or Higher" on MCAS – **English/ Language Arts**	52%
Schools	Percentage of LPS Students Scoring "Proficient or Higher" on MCAS – **Mathematics**	48%
Schools	Percentage of LPS Students Scoring "Proficient or Higher" on MCAS – **Science & Tech/Eng**	37%
Finance	Direct Cash Contribution from the General Fund to the Schools	$19.86 million
Health	Percentage of Students who Return to Class After Visiting a School Nurse	94%
DPW	Number of School Work Orders Completed	1,500
GLTHS	Lowell Assessment	$7.7 million

EDUCATION FOCUS

Key Performance Indicators for Goal 2

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

Department	Key Performance Indicator	FY17 Target
Library	E-book holdings	11,045
Library	Registered Borrowers	85,700
Library	Circulation	186,510
Library	Adult Programs Offered	141
Library	Adult Program Participants	3,245
Library	Young Adult Programs Offered	102
Library	Young Adult Participants	1,460
Library	Children's Programs Offered	205
Library	Children's Program Participants	6,347
Library	Grants (including State Aid)	$183,066
Library	Acquisitions for Collection	6,295
Career Center	Youth Placement in Employment or Education	78%
Career Center	Youth Degree of Certification attained	71%
Fire	Number receiving fire safety instruction (Adults & Children)	17,120

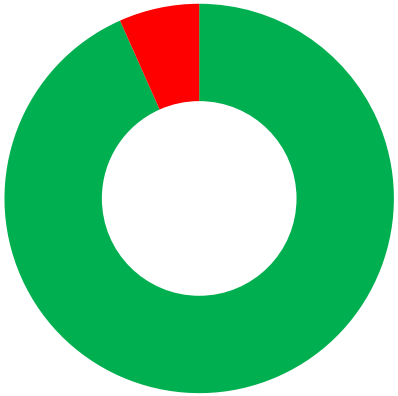
EDUCATION FOCUS

Key Performance Indicators for Goal 3

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

Department	Key Performance Indicator	FY17 Target
Schools	Drop-out Rate	1.80%
Schools	Graduation Rate (4 years)	79%
Schools	Teacher Retention Rate	91%
Schools	Teachers Licensed in Teaching Assignment	100%
Schools	Students per Computer	4.6
Schools	Classrooms on the Internet	100%
Schools	Stability Rate	91%
Schools	Graduates Attending Higher Ed Institutions	81%
Schools	Attendance Rate	95%

EDUCATION



93%

Of reported departmental KPIs above target

FY2017 – KEY PERFORMANCE INDICATORS

SCHOOL FUNDING

	KEY PERFORMANCE INDICATOR	2014	2015	Trend
●	CH, 70 FUNDING (PERCENT)	88%	87%	-1%
●	CASH CONTRIBUTION FROM CITY (PERCENT)	12%	13%	1%
●	GLRTHS ASSESSMENT	$7.49M	$7.7M	$200,000

LOWELL PUBLIC SCHOOLS

	KEY PERFORMANCE INDICATOR	2014	2015	Trend
●	DROP OUT RATE (GRADE 9-12)	3.70%	1.80%	-1.70%
●	4 YEAR GRADUATION RATE	73.80%	78.80%	5%
●	STUDENTS ABSENT 10+ DAYS	37.00%	36.30%	-0.70%
●	TEACHER RETENTION RATE	90.40%	90.80%	0.4%
●	TOTAL ENROLLMENT (DISTRICT)	14,031	14,075	44
●	PERCENT OF STUDENTS WHO ARE AT OR ABOVE MCAS PROFICIENCY: **ENGLISH/LANGUAGE ARTS** (ALL GRADE LEVELS)	50%	52%	2%
●	PERCENT OF STUDENTS WHO ARE AT OR ABOVE MCAS PROFICIENCY: **MATHEMATICS** (ALL GRADE LEVELS)	47%	48%	1%
●	PERCENT OF STUDENTS WHO ARE AT OR ABOVE MCAS PROFICIENCY: **SCIENCE & TECH/ENG** (ALL GRADE LEVELS)	32%	37%	5%

POLLARD MEMORIAL LIBRARY

	KEY PERFORMANCE INDICATOR	2014	2015	Trend
	CHILDREN'S PROGRAMS	204	202	**-2**
	ADULT PROGRAMS	103	255	**152**
	YOUNG ADULT PROGRAMS	109	116	**7**
	E-BOOK HOLDINGS	3,999	5,544	**1,545**

KEY FOCUS AREA 3

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	FY17 Target
Development Services	New Single Family Building Permits Issued	30
Development Services	Number of Land-Use Board Pre-Application Consultations with Developers and Private Companies	350
Development Services	Development Project Applications to Land-Use Boards Processed	130
DPD	Planning Documents Advanced	6
DPD	Grant and Loan Agreements Executed with Sub-Recipients	77
DPD	Brownfield Sites Addressed through Assessment and Remediation Efforts	10
DPD	Infrastructure, Parks, and other Capital Improvement Projects Advanced	25
DPD	Number of Grant Applications and required Grant Reports	24

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	FY17 Target
DPD	Businesses Assisted by the Economic Development Office	150
Development Services	Total Building Permit Revenue	$950,000
DPD	Unemployment Rate	6.00%
Parking	Total Number of Lot Spaces	620
Parking	Number of New Kiosks which replaced Single Space Parking Meters	194
Parking	Number of Monthly Pass card Holders	5,450
CASE	Sponsorship Dollars Supporting City-Sponsored Programs	$215,000
CASE	Number of Lowell Events Promoted Annually	2,600
CASE	Number of Partner Organizations	270
CASE	Large-Scale Events (1,000-150,000 attendees) hosted and/or permitted	15
CASE	Overall Attendance for Events CASE Staff Coordinates and/or Permits Annually	255,000

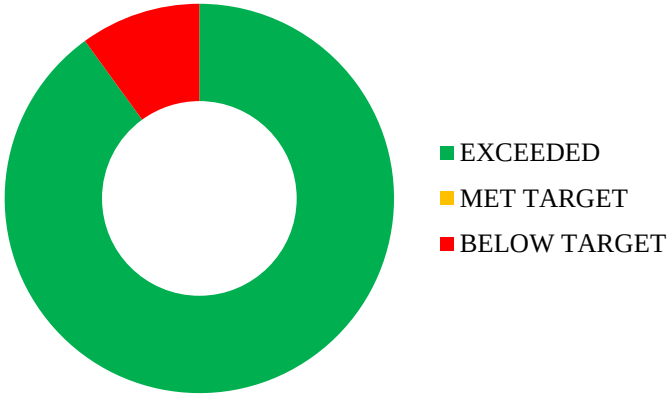
ECONOMIC DEVELOPMENT FOCUS

Key Performance Indicators for Goal 3

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

Department	Key Performance Indicator	FY17 Target
DPW	Number of Streets Accepted	6
DPW	Average Time (Days) to Respond to Streetlight Outage Requests	5
DPW	Number of Potholes Filled	2,000
DPW	Miles of Road Repaved	6
DPW	Miles of Sidewalks Refurbished	4
DPW	Graffiti Work Orders Completed	420
DPW	Recycling Rate	23%
Water	Hydrants Repaired	80
Wastewater	Odor Complaints	0

ECONOMIC DEVELOPMENT



90%

Of reported departmental KPIs above target

FY2017 – KEY PERFORMANCE INDICATORS

PLANNING AND DEVELOPMENT

	KEY PERFORMANCE INDICATOR	2014	2015	Trend
●	BUSINESSES ASSISTED BY ECONOMIC DEVELOPMENT OFFICE	110	198	**88**
●	LAND USE BOARD CONSULTATIONS WITH DEVELOPERS AND PRIVATE COMPANIES	101	262	**161**
●	GRANT AND LOAN AGREEMENTS WITH SUB-RECIPIENTS	70	71	**1**
●	SQUARE FEET OF ACTIVE COMMUNITY GARDENS AND LAND UNDER CULTIVATION IN LOWELL'S NEIGHBORHOODS	28,813	80,820	**52,007**

DEVELOPMENT SERVICES

	KEY PERFORMANCE INDICATOR	2014	2015	Trend
●	BUILDING PERMIT REVENUE	$680,988	$857,554	**$176,566**

C.A.S.E.

	KEY PERFORMANCE INDICATOR	2014	2015	Trend
●	OVERALL ATTENDANCE FOR EVENTS C.A.S.E. STAFF COORDINATES AND/OR PERMITS	286,765	250,632	**-36,133**
●	AMOUNT OF SPONSORSHIP DOLLARS SUPPORTING CITY PROGRAMS	$188K	$211K	**$23K**

PARKING

	KEY PERFORMANCE INDICATOR	2014	2015	Trend
●	TOTAL NUMBER OF LOT SPACES	489	596	**107**

PUBLIC WORKS

	KEY PERFORMANCE INDICATOR	2014	2015	Trend
●	POTHOLES FILLED	2,355	2,911	**556**
●	RECYCLING RATE	21%	22%	**1%**

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BASIS OF ACCOUNTING AND BUDGETING

Generally Accepted Accounting Principles

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

a) The accounts of the City are organized and operated on a fund basis. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance- related legal and contractual provisions.

b) Governmental Funds use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are "susceptible to accrual" (i.e. both measurable and available). Property taxes are recorded as revenue in the year for which the taxes have been levied, provided they are collected within 60 days after year-end. Investment income is recorded as earned. Other revenues are recorded on a cash basis because they are generally not measurable until actually received. Expenditures are recorded when the liability is incurred except for (1) interest on general obligation debt, which is recorded when due; and (2) tax abatements, judgments and claims, all of which are recorded as expenditures to the extent that they have been paid or are expected to be paid with expendable available resources.

c) Proprietary Funds and Fiduciary Funds are accounted for using the flow of economic resources measurement focus and full accrual basis of accounting. Under this method, revenues are reported when earned and expenses are recorded at the time liabilities are incurred.

Budgetary Basis

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

I. Personal Services

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

II. Ordinary Expenses

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

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

The City follows a gross budgeting concept pursuant to which expenditures financed by special revenue funds and trusts are budgeted as general fund expenditures and are financed by transfers from these funds to the General Funds. Generally, expenditures may not exceed the legal level of spending authorized by the City Council. However, the payment of debt service is statutorily required, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by a two-thirds majority vote of the Council.

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

a) Real estate and personal property taxes are recorded as revenue when levied (budgetary), as opposed to when susceptible to accrual (GAAP);

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

c) Certain activities and transactions are presented as components of the general fund (budgetary), rather than as separate funds (GAAP);

d) Amounts raised for the prior years' deficits and available funds from prior years' surpluses are recorded as revenue items (budgetary), but have no effect on GAAP revenues.

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2014, is shown on the next page.

	2013	2014	2015
Net Change in Fund Balance - budgetary basis	(3,384,804)	(3,975,694)	(1,262,262)
Perspective Difference:			
Stabilization Funds recorded in the General Fund for GAAP ……	6,411,683	2,236,049	(179,846)
Employee Benefit Trust recorded in the General Fund for GAAP ……	3,411,110	1,070,310	(575,989)
Basis of Accounting Differences			
Net change in recording 60-day receipts accrual …	(1,365,275)	38,259	113,512
Net change in recording tax refunds payable …	273,000	(963,059)	645,780
Net change in short term interest accrual …	18,598	10,180	16,502
Net change in unrecorded liabilities …	(683,481)	577,370	(130,349)
Increase in revenues due to on-behalf payments …	31,218,000	32,445,000	16,702,000
Increase in expenses due to on-behalf payments …	(31,218,000)	(32,445,000)	(16,702,000)
Net Change in Fund Balance - GAAP basis	$ 4,680,831	$ (1,006,585)	$(1,372,652)

FINANCIAL POLICIES AND GUIDELINES

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

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

Most recently the rating agency, Standard & Poor's (S&P), affirmed Lowell's stable outlook and improved their **Financial Management Analysis** from 'good' to 'strong' during a bond issue in September of 2015. The rating rationale was based on a number of factors, among them were:

- Very strong liquidity, providing very strong cash to cover debt service and expenditures;
- Very strong management conditions with 'strong' financial management practices under [Standard & Poor's] Financial Management Assessment (FMA) methodology;
- Strong Institutional Framework.

When detailing the management conditions, S&P wrote:

"We consider Lowell's management conditions very strong. Our FMA of the city's financial practices is "strong," indicating practices are strong, well embedded, and likely sustainable. The city is conservative when arriving at revenue and expenditure assumptions, and management incorporates historical trends when formulating the budget. Lowell amends its budget, as needed, annually while it monitors actual-versus-budgeted results monthly; it also formally reports results to city councilors[.] Management performs formal financial forecasting and maintains a formal five-year capital improvement plan that it updates annually and presents to the council. Management also maintains a formal reserve policy that requires reserves -- including free cash and stabilization funds […] -- remain between 5% and 10% of general operating revenue."

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

The following chart compares selected ratios of Lowell (in accordance with City of Lowell financial policies) with Commonwealth medians, as reported to the Department of Revenue in their most recent available report (2015).

	Assessed Valuation	Average Single Fam. Tax Bill	General Fund Spending	Education as % of Total GF Spending	Public Safety as % of total GF Spending	Tax Levy as % of Budget	State Aid as % of Budget
Median	$1,452,428,625	$5,995	$33,110,706	52.6%	11.5%	66.2%	10.8%
Lowell[2]	$6,683,928,991	$3,599	$307,258,579	54.1%	14.5%	37.1%	50.5%

	Excess Levy Capacity[3]	Free Cash	Stabilization Account(s)	Available Resources[4]	Available Resources as % of Budget
Median	$ 75,446	$ 1,325,723	$ 1,228,356	$ 3,243,605	11%
Lowell	$ 16,642,283	$ 2,778,703	$ 12,185,787	$ 25,445,413	6.99%

[2] Based on the City Manager's proposed FY17 budget
[3] City of Lowell Excess Levy Capacity calculated as an approximate FY17 value
[4] Available Resources is the Total of Stabilization Account(s), Certified Free Cash, and Excess Levy Capacity

INVESTMENT POLICY

Flow of Information

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

I. Scope

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

II. Objectives

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

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

- ***Safety*** of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital through the mitigation of credit risk and interest rate risk. These risks shall be mitigated by the diversification and prudent selection of investment instruments and choice of depository. Credit risk is the risk of loss due to the failure of the security issuer or backer. Interest rate risk is the risk that the market value of the security will fall due to changes in general interest rates.

- ***Liquidity*** is the next most important objective. The overall investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the treasurer shall carry out investment activities in a manner that provides for meeting unusual cash demands without the liquidation of investments that could result in forfeiture of accrued interest earnings and loss of principal in some cases.

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

III. Investment Instruments

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

The treasurer may invest in the following instruments:

- Massachusetts State Pooled Fund: Unlimited amounts (pool is liquid).

- The Massachusetts Municipal Depository Trust (MMDT), an investment pool for state, local, county and other independent governmental authorities, is under the auspices of the State Treasurer and currently managed by Fidelity Investments. It invests in Bankers Acceptances, Commercial Paper of high quality, Bank Certificates of Deposit (C.D.s), Repurchase Agreements (Repos) and U. S. Treasury Obligations. It has Federal Deposit Insurance Corporation (F.D.I.C.) pass-through insurance on the C.D.'s and takes delivery on the Repos and Treasuries. Under Government Accounting Standards Board Regulation (GASB III), it is not considered an uncollateralized product.

- U. S. Treasuries that will be held to maturity: Unlimited amounts (up to one year maturity from date of purchase).

- U.S. Agency obligations that will be held to maturity: Unlimited amounts (up to one year maturity from date of purchase).

- Bank accounts or Certificates of Deposit, hitherto termed C.D.'s. (up to one year) which are fully collateralized through a third party agreement: Unlimited amounts.

- Bank accounts and C.D.'s (up to one year) insured by F.D.I.C. up to $100,000 limit. All bank accounts and C.D.'s in one institution are considered in the aggregate to receive the $100,000 insurance coverage. In some cases banking institutions carry additional insurance, Depository Insurance Fund of Massachusetts (D.I.F.M). Unsecured bank deposits of any kind such as other checking, savings, money market or Certificates of Deposit accounts at banks that do not fit the above categories. These investments are subject to the following limitations: These investments will be limited to no more than 5 percent of an institution's assets and no more than 10 percent of a municipality's cash. Their credit worthiness will be tracked by Veribanc, Sheshunoff, or other bank credit worthiness reporting systems. They will be diversified as much as possible. C.D.'s will be purchased for no more than three months and will be reviewed frequently.

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

IV. Diversification

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

V. Authorization

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

VI. Ethics

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

VII. Relationship with Financial Institutions

Financial institutions shall be selected first and foremost with regard to safety. Municipalities/districts shall subscribe to and use one or more of the recognized bank rating services, such as Veribanc or Sheshunoff. Brokers shall be recognized, reputable dealers.
When using the Veribanc rating service, the treasurer may invest in such banks that show a green rating in a particular quarter. If a rating is yellow, the treasurer shall contact the appropriate banking institution and request in writing an explanation of the change in rating and the expected time table for it to be changed to green.

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

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

VIII. Reporting Requirements

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

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

IX. Restrictions

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

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

X. Legal References

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

XI. Effective date

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

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DEBT MANAGEMENT POLICY

A. Introduction

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

Massachusetts General Laws, Chapter 44, Sections 7 & 8 regulate the purposes for which municipalities may incur debt, and the maximum maturity for bonds issued for each purpose. MGL Ch. 44, Sec 10 specifies that the debt limit for towns is 5% of Equalized Valuation. Based upon Lowell's current valuation, the debt limit would be in the vicinity of $328 million. The proposed equalized valuation for the City for 2014 is $6,552,635,400, effective for fiscal years 2015 and 2016 (5% debt limit-$327,631,770).

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

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

B. Capital Improvement Plan

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

C. Bond Rating

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

1. Debt Factors: debt per capita, debt as a percentage of equalized valuation, rate of debt amortization and the amount of exempt versus non-exempt debt.

2. Financial Factors: operating surpluses or deficits, free cash as a percent of revenue, state aid reliance, property tax collection rates, and unfunded pension liability.

3. Economic Factors: property values, personal income levels, tax base growth, tax and economic base diversity, unemployment rates and population growth.

4. Management Factors: governmental structure, the existence of a capital improvement plan, the quality of accounting and financial reporting, etc.

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

D. Debt Guidelines

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

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

E. Debt Strategies

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

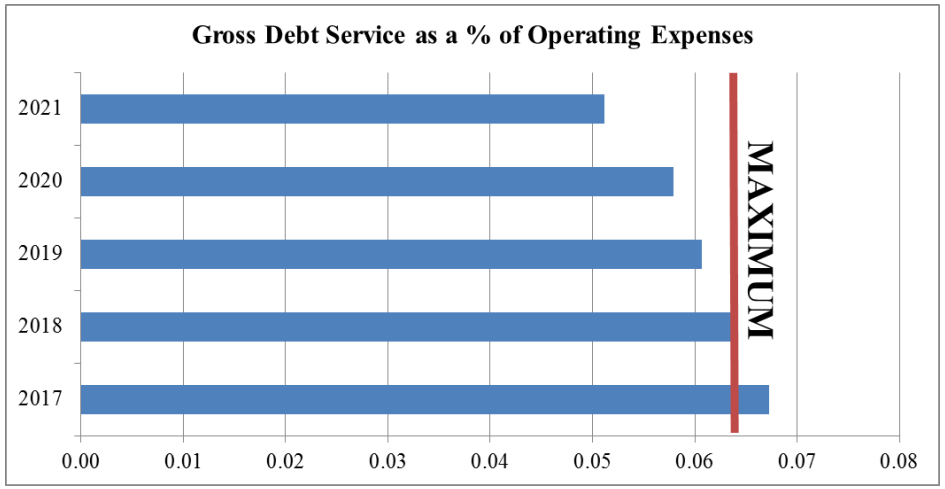
Debt Issuance: The City will work closely with the City's Financial Advisor and Bond Counsel to ensure that all legal requirements are met and that the lowest possible interest rate can be obtained. This includes preparation of the all-important disclosure document (official statement), as well as preparation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

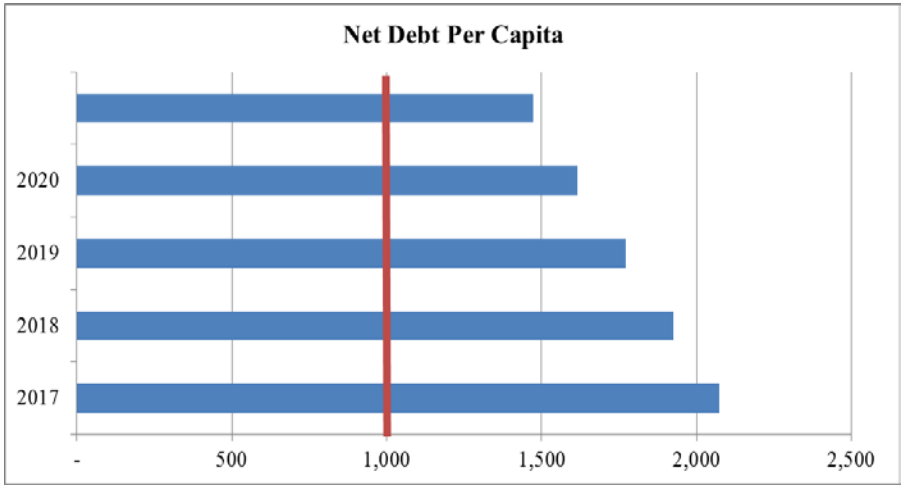
Revised: April, 2015

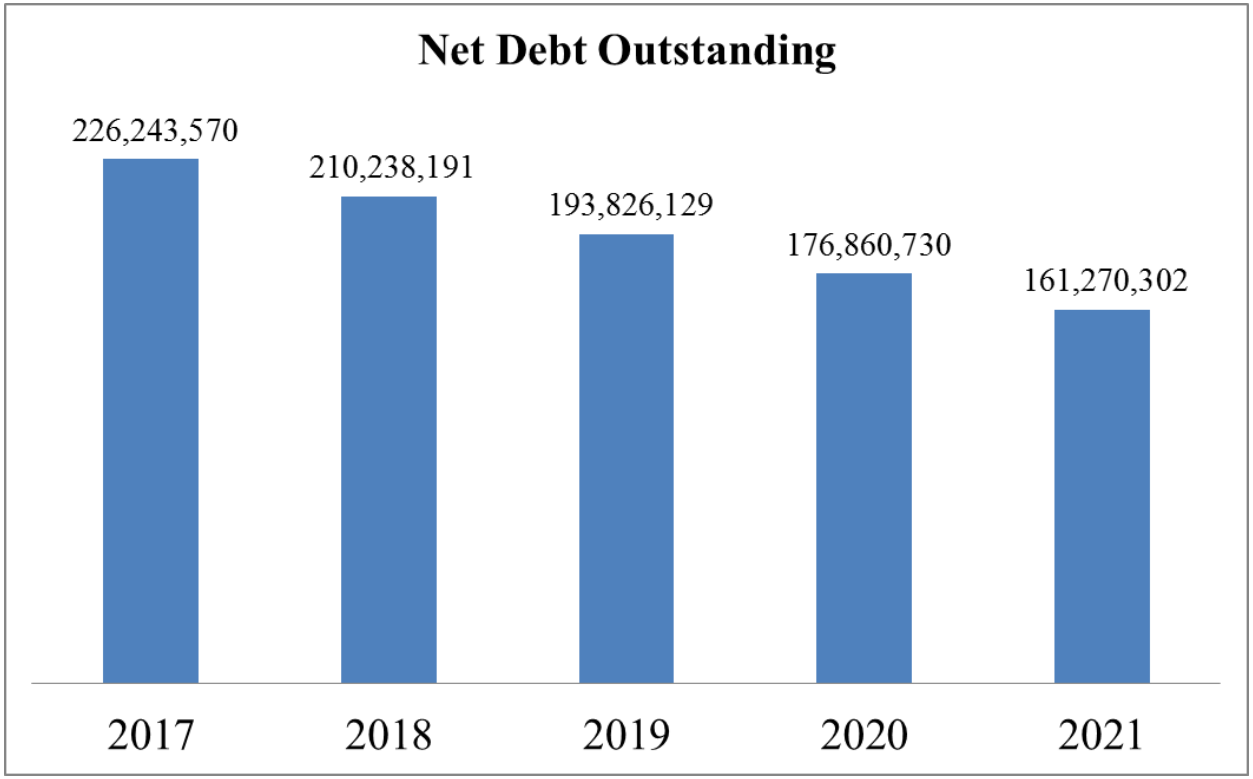
DEBT RATIOS

Fiscal Year	General Obligation Bonds Outstanding	Population	Assessed Valuation	Net Debt Per Capita	Debt as a Percent of Assessed Valuation
2015	$233,750,883	108,861	$6,085,685,748	$2,147	3.8%
2014	$225,286,056	108,861	$6,085,685,748	$2,069	3.7%
2013	$233,561,059	108,861	$6,082,517,858	$2,145	3.8%
2012	$242,943,543	106,519	$6,095,108,518	$2,281	4.0%
2011	$230,425,550	106,519	$6,149,861,125	$2,163	3.7%
2010	$204,910,795	106,519	$6,390,673,111	$1,924	3.2%

PROJECTED DEBT RATIOS







GENERAL DEBT LIMIT

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

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

DEBT LIMIT CALCULATION	
Equalized Valuation as of January 1, 2014	**$ 6,552,635,400**
Debt Limit (5% of Equalized Valuation)	$ 327,631,770
Total Outstanding Debt as of June 30, 2015	$ 233,750,883
Total Authorized/ Unissued Debt as of June 30, 2015 (Approximate)	$ 112,711,370
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	$ 346,462,253
Amount of Outstanding Debt Outside the Debt Limit	$ 53,217,045
Appx. Amount of Authorized/ Unissued Debt Outside the Debt Limit	$ 53,327,588
Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	$ 106,544,633
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	$ 346,462,253
Less: Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	$ 106,544,633
Debt Subject to the Debt Limit	$ 239,917,620
Debt Limit (5% of Equalized Valuation)	$ 327,631,770
Remaining Borrowing Capacity Under Debt Limit	**$ 87,714,150**

FY17 DEBT DISTRIBUTION

	PRINCIPAL	INTEREST	SUBSIDY	FEE	Required Appropriation
Water	2,772,460.89	1,371,136.86	(341,116.85)	3,940.27	3,806,421.17
Sewer	4,112,463.68	2,465,522.40	(199,928.57)		6,378,057.51
Parking	1,594,939	1,358,206.94	-		2,953,145.94
General Fund	6,414,162	4,284,761.17	(245,920.78)	16,722.61	10,469,725
Total	**14,894,025.57**	**9,479,627.37**	**(786,996.20)**	**20,662.88**	**23,417,340**

DEBT POSITION[5]

Fiscal	Currently Outstanding		QECB [6]	RZEDB[7]	MCWT[8]	MSBA[9]	Net
Year	**Principal**	**Interest**	**Subsidy**	**Subsidy**	**Subsidy**	**Subsidy**	**Debt Service**
2017	14,710,317	8,747,357	(70,955)	(174,966)	(541,045)	(2,883,198)	**19,787,509**
2018	16,005,379	7,307,667	(66,755)	(166,579)	(518,993)	(2,883,198)	**19,677,522**
2019	16,412,062	6,671,793	(62,153)	(157,709)	(499,913)	(2,883,198)	**19,480,882**
2020	16,965,399	5,981,469	(57,276)	(148,259)	(471,188)	(2,883,198)	**19,386,946**
2021	15,590,428	5,310,839	(52,249)	(138,168)	(437,047)	(1,240,258)	**19,033,545**
2022	15,037,191	4,681,079	(47,222)	(127,008)	(188,416)	(1,240,258)	**18,115,367**
2023	13,420,727	4,111,066	(42,194)	(115,430)	(173,569)	(1,240,258)	**15,960,342**
2024	12,016,077	3,624,224	(37,167)	(103,433)	(59,132)		**15,440,570**
2025	12,218,287	3,175,641	(32,139)	(91,017)	(45,521)		**15,225,250**

[5] Based on outstanding Debt as of 6/30/2014
[6] Qualified Energy Conservation Bonds
[7] Recovery Zone Economic Development Bonds
[8] Massachusetts Clean Water Trust
[9] Massachusetts School Building Authority

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RESERVE POLICY

I. PURPOSE

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

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

II. POLICY STATEMENT

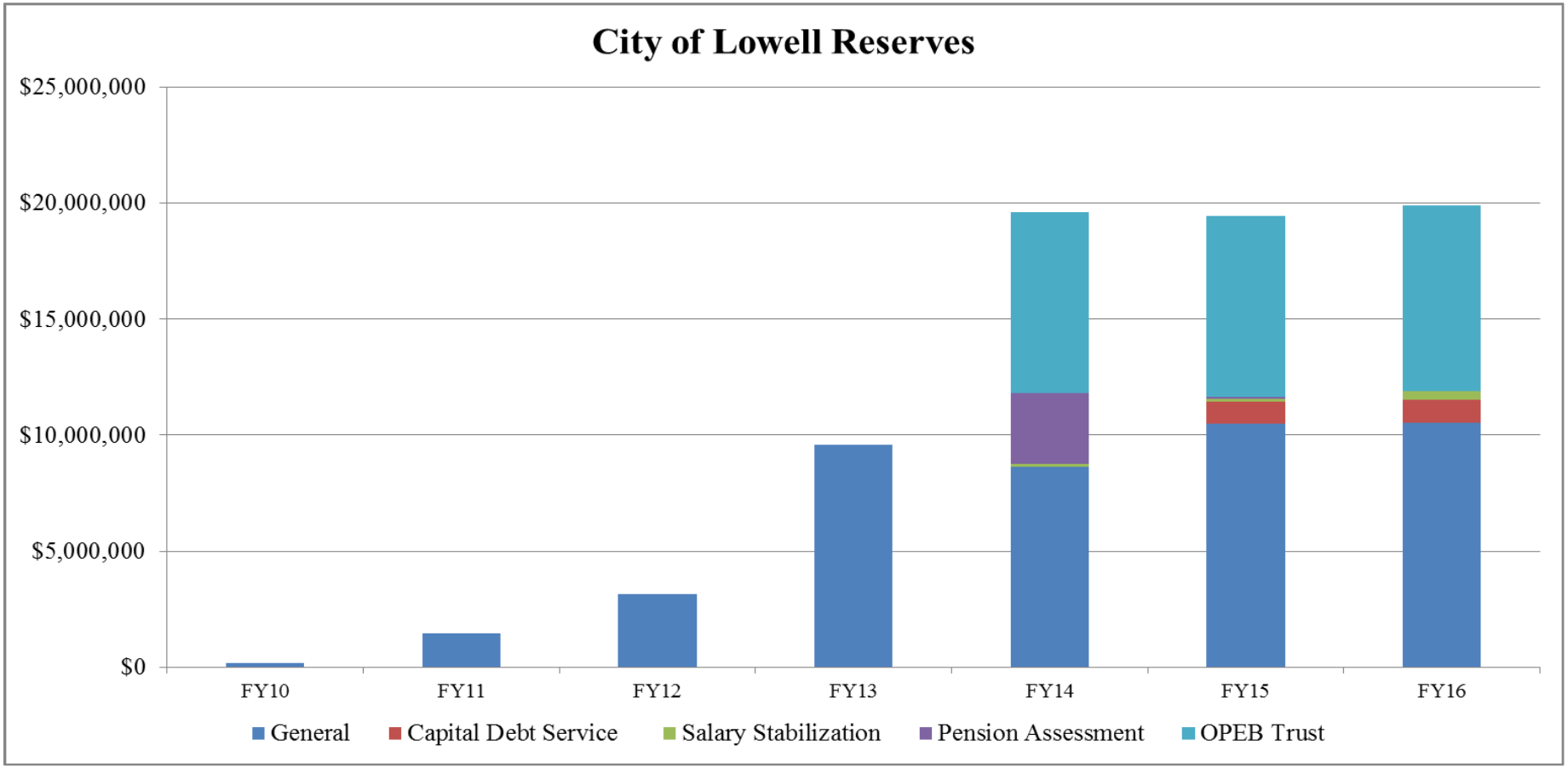
Fund Balance is an important indicator of a community's financial position. An adequate fund balance must be maintained to allow the City to continue to meet its obligations in the event of an economic downturn and/or unexpected emergency. Therefore, the City of Lowell shall strive to achieve:

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

III. RESPONSIBILITY FOR POLICY

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

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

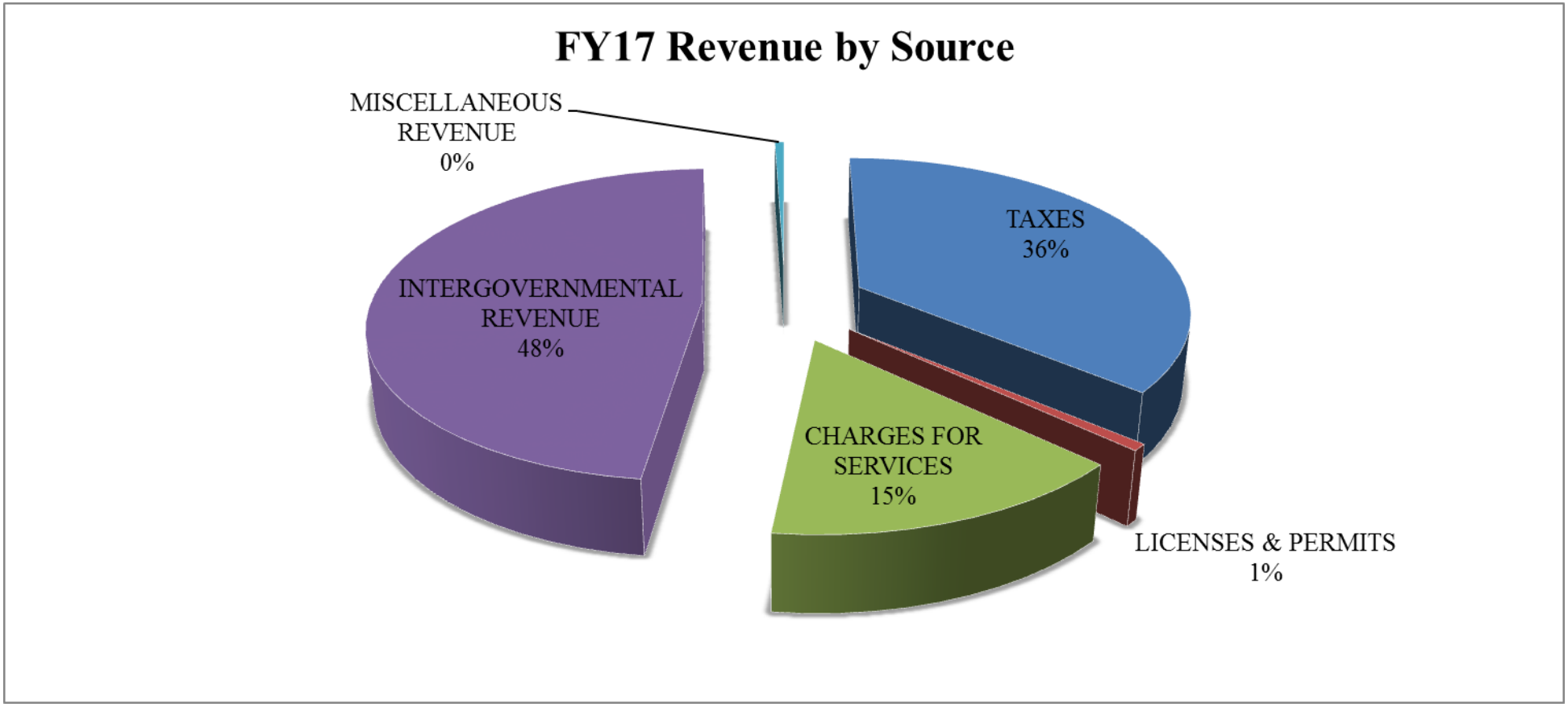

City of Lowell Reserves
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
FY10
FY11
FY12
FY13
FY14
FY15
FY16
General
Capital Debt Service
Salary Stabilization
Pension Assessment
OPEB Trust

APPROPRIATION BY FUNCTION

SUMMARY: OPERATING BUDGET (ALL FUNDS)

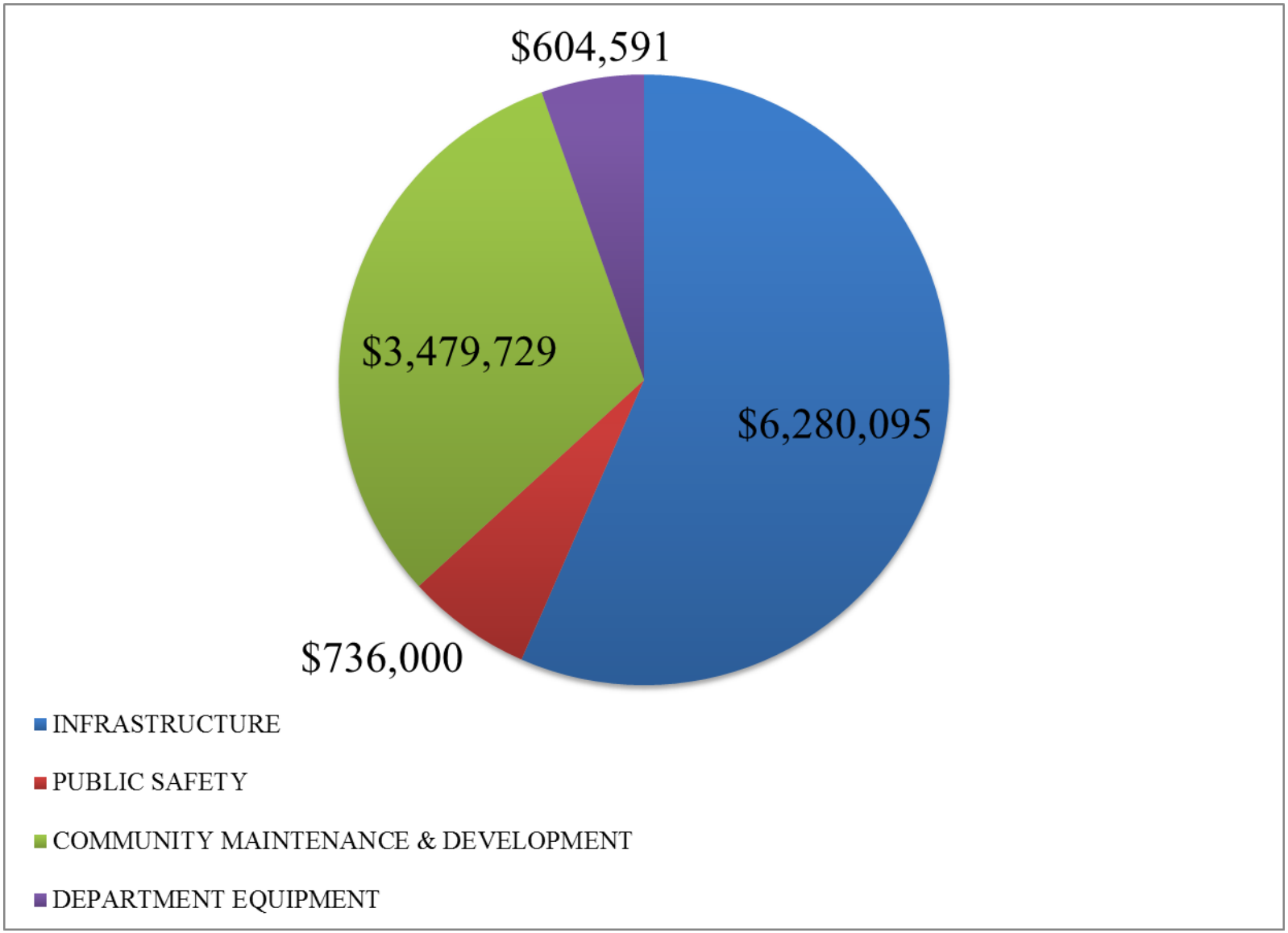
PROGRAM EXPENDITURES		FY17 BUDGET
GENERAL GOVERNMENT	$	90,740,895
PUBLIC SAFETY	$	44,534,457
PUBLIC WORKS	$	39,828,794
HUMAN SERVICES	$	3,443,603
CULTURE/ RECREATION	$	2,040,531
EDUCATION	$	169,440,620
DEBT SERVICE (CAPITAL IMPROVEMENTS)	$	24,124,141
		$374,153,041

FINANCING PLAN	FY17 BUDGET
TAXES	135,290,791
LICENSES & PERMITS	2,618,400
CHARGES FOR SERVICES	56,383,641
INTERGOVERNMENTAL REVENUE	177,932,917
MISCELLANEOUS REVENUE	1,927,292
	$374,153,041



TOTAL OPERATING BUDGET: $374,153,041

FY17 PUBLIC INVESTMENT APPROPRIATIONS



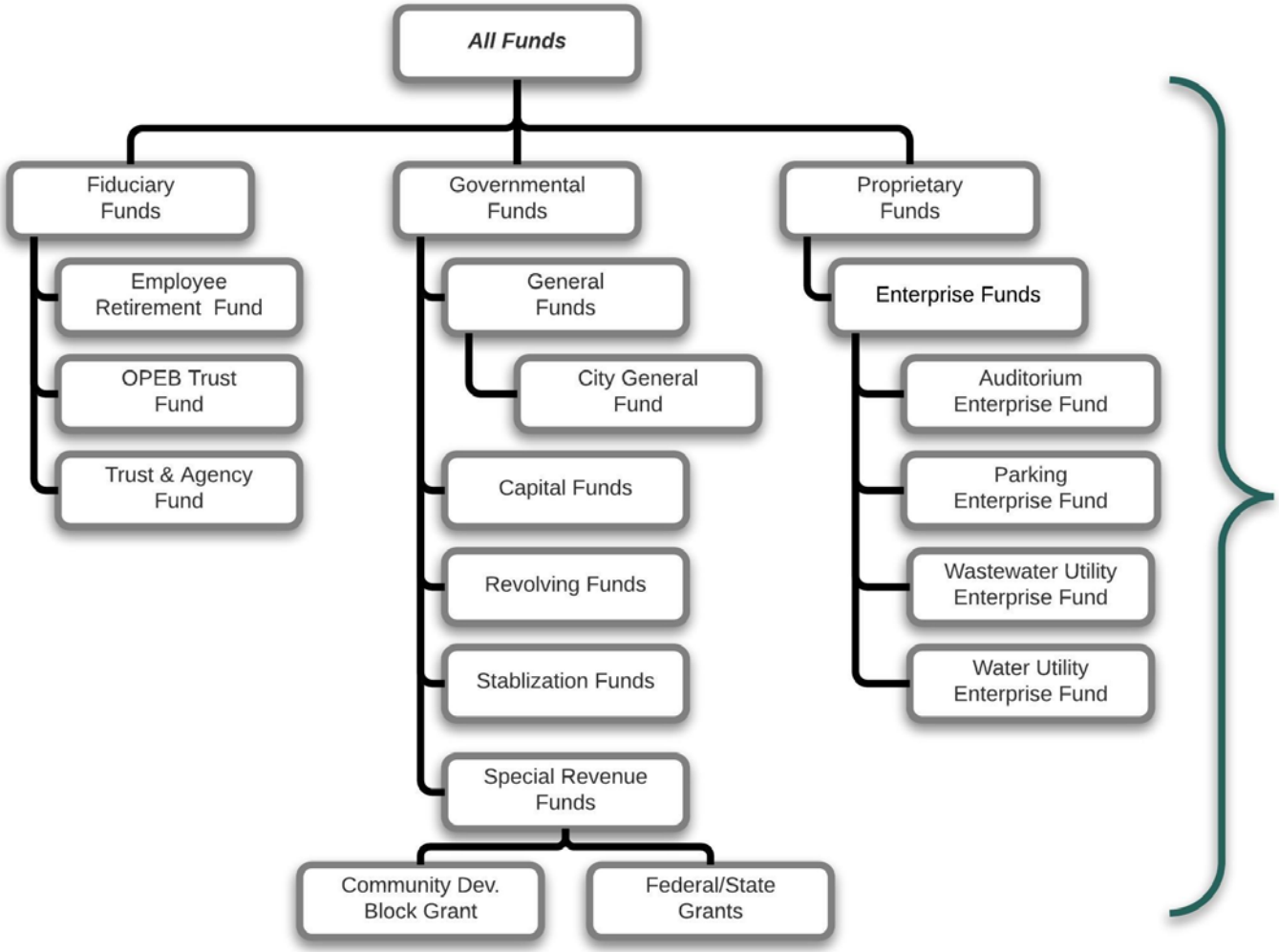
PUBLIC INVESTMENT FINANCING PLAN

FINANCING PLAN: PROJECT BREAKDOWN		
PROJECT TYPE	**COST**	**CATEGORY**
PAVING/ SIDEWALKS/ CURBING - CITY WIDE	3,255,095	INFRASTRUCTURE
REPAIR/ REPLACE SIDEWALKS DOWNTOWN	455,000	INFRASTRUCTURE
ANDOVER STREET ROADWAY IMPROVEMENTS	350,000	INFRASTRUCTURE
TRAFFIC SIGNALIZATION	250,000	INFRASTRUCTURE
LUCY LARCOM ROADWAY IMPROVEMENTS	210,000	INFRASTRUCTURE
JFK PLAZA REPAIRS	200,000	INFRASTRUCTURE
REPLACE COBBLE ROADWAY DOWNTOWN	165,000	INFRASTRUCTURE
HAMILTON CANAL GARAGE DESIGN	1,000,000	INFRASTRUCTURE
TEMPORARY PARKING GARAGE - HCD	300,000	INFRASTRUCTURE
LOWELL HIGH STEAM PLANT REPAIRS	95,000	INFRASTRUCTURE
LPD HQ - LOCKER ROOM UPGRADES	475,000	PUBLIC SAFETY
SECURITY UPGRADES AT LPD HEADQUARTERS	105,000	PUBLIC SAFETY
RENOVATE VARIOUS FIRE STATIONS	126,000	PUBLIC SAFETY
FIRE ALARM REPLACEMENT - MURKLAND	30,000	PUBLIC SAFETY
MBTA PARCEL CONSTRUCTION/ LAND SWAP	488,470	COMMUNITY MAINT/DEV.
SOUTH COMMON PARK IMPROVEMENTS	729,244	COMMUNITY MAINT/DEV.
LOWELL MEMORIAL AUDITORIUM UPGRADES	250,000	COMMUNITY MAINT/DEV.
CONCORD RIVER GREENWAY - PHASE III	1,170,000	COMMUNITY MAINT/DEV.
RIVERWALK EXTENSION	293,311	COMMUNITY MAINT/DEV.
POLLARD LIBRARY IMPROVEMENTS	138,704	COMMUNITY MAINT/DEV.
LELACHEUR PARK IMPROVEMENTS	40,000	COMMUNITY MAINT/DEV.
VARIOUS PARK IMPROVEMENTS	370,000	COMMUNITY MAINT/DEV.
SNOW REMOVAL - SALTER	180,000	DEPARTMENT EQUIPMENT
DPW HEAVY FLEET LIFT	65,000	DEPARTMENT EQUIPMENT
ELECTRICAL DIVISION - BUCKET TRUCK	180,000	DEPARTMENT EQUIPMENT
PARKS MOWER/ MULCHER	31,883	DEPARTMENT EQUIPMENT
PARKS HEAVY EQUIPMENT/ DUMP TRUCK	147,708	DEPARTMENT EQUIPMENT
	$ 11,100,415	

Approved FY16	PROGRAM EXPENDITURES	Budget FY17
11,819,083	INFRASTRUCTURE	6,280,095
1,345,000	PUBLIC SAFETY	736,000
2,313,000	COMMUNITY DEVELOPMENT	3,479,729
1,116,005	DEPARTMENT VEHICLES	604,591
16,593,088		**11,100,415**

Approved FY16	FINANCING PLAN	Budget FY17
450,000	STABILIZATION FUNDS (PAY-GO)	-
-	STATE DELEGATION EARMARK FUNDS	75,000
-	BLOCK GRANT FUNDING (CDBG)	75,000
-	PARC GRANT	400,000
950,000	EEA GATEWAY CITY PARKS	1,100,000
400,000	EPA BROWNFIELDS GRANT	-
2,794,083	CHAPTER 90 (HIGHWAY)	1,855,095
300,000	MASS CULTURAL COUNCIL GRANT	-
350,000	FEDERAL LAND ACCESS PROGRAM GRANT	235,000
2,400,000	NATIONAL PARK SYSTEM	-
13,000	PRIVATE FUNDING	-
	PARKING ENTERPRISE	1,300,000
8,936,005	GENERAL FUND BOND PROCEEDS	6,060,320
16,593,088		**11,100,415**

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.

GENERAL FUND THREE YEAR HISTORY

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.

The following chart provides a three-year history of General Fund revenue and expenses. It is broken down into major expense categories and revenue sources to highlight year-to-year changes. There is also a column which represents the total of Department Heads' FY17 "wish lists," submitted as requests for the upcoming fiscal year. This column is included to underscore the difficult decisions that must be made by the City Manager and the financial team in achieving a balanced budget. Had all departmental requests been incorporated into the budget, the deficit would have been in excess of $13 million. To bring that number to balance required astute financial analysis by the Manager's office in determining areas 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.

	FY14 Actual	FY15 Actual	FY16 Recap	FY17 Request	FY17 Manager
Property Taxes	110,425,643	117,457,261	119,234,045	122,897,556	123,172,556
Local Aid	157,923,625	162,363,416	164,223,783	168,733,154	167,586,532
Local Receipts	25,474,796	25,289,012	28,403,566	22,918,486	24,170,320
Available Funds	4,672,300	4,102,338	2,089,314	-	5,807,764
Free Cash	880,800	2,778,701	-	-	-
MSBA Reimbursement	5,762,771	4,825,430	4,825,430	2,883,198	2,883,198
Indirect Revenues	4,724,882	6,243,547	6,677,718	8,928,191	8,912,318
Total Receipts	309,864,817	323,059,706	325,453,856	326,360,585	332,532,688

	FY14 Actual	FY15 Actual	FY16 Recap	FY17 Request	FY17 Manager
Personal Services	57,152,933	57,910,065	59,689,186	62,384,699	61,772,495
Ordinary Expenses	13,773,838	13,481,473	14,112,501	15,216,310	13,006,444
Debt Service	13,856,381	13,693,490	11,645,933	10,469,725	10,469,725
Health Insurance	22,398,739	21,452,733	22,500,000	23,612,500	22,250,000
Retirement	17,031,984	20,414,750	20,964,307	25,254,835	23,155,548
Medicare Tax	2,468,134	2,530,920	2,500,000	2,600,000	2,500,000
Unemployment	430,915	312,665	350,000	350,000	350,000
Workers Compensation	822,820	720,864	750,000	700,000	700,000
Legal Claims	1,332,945	977,760	775,000	975,000	775,000
Trash Removal	5,093,935	5,028,198	5,020,000	5,155,000	5,085,000
Street Lighting	550,923	462,340	470,000	603,000	507,000
Snow & Ice	2,273,411	4,403,415	1,350,000	1,350,000	1,350,000
Lowell Public Schools	145,982,814	153,885,616	154,368,116	158,445,232	158,445,232
Gr Lowell Vocational	6,230,555	6,584,515	7,497,127	7,695,388	7,695,388
No. Middlesex	29,048	29,774	30,519	31,282	31,282
Transfers					
Total Expenditures	289,429,373	301,888,579	302,022,689	314,842,970	308,093,113
Subtotal Surplus/(Deficit)	**20,435,444**	**21,171,127**	**23,431,167**	**11,517,614**	**24,439,574**
Unappropriated funding:					
Estimated Snow & Ice Deficit		(500,000)	(500,000)	(500,000)	(500,000)
Other Deficits (LMA)	(250,000)	(200,000)	(200,000)	-	
Less Cherry Sheet Assessments	(15,444,047)	(17,979,997)	(20,906,666)	(22,758,981)	(22,839,574)
Provision for Abatements and Exemptions	(1,820,733)	(2,438,595)	(1,608,847)	(1,600,000)	(1,100,000)
Less Other Financing Sources	(141,963)	(52,535)	(215,654)	-	-
Recap Adjustments			-	-	-
Net "Recap"	**2,778,701**	(0)	0	(13,341,367)	0

PARKING GARAGE ENTERPRISE FUND THREE YEAR HISTORY

	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Garage Revenue	4,415,999	4,532,681	4,197,000	4,508,697	4,357,933
Meter Revenue	961,796	1,173,184	925,000	1,173,184	1,173,184
Other Revenue			15,000	23,984	23,984
Ticket Revenue	988,858	989,293	980,000	989,319	989,319
Total Revenue	**6,366,654**	**6,695,158**	**6,117,000**	**6,695,184**	**6,544,420**

	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personal Services	301,229	317,291	324,730	333,581	333,581
Ordinary Expenses	2,455,134	2,564,894	2,813,894	2,857,561	2,854,061
Debt Service	2,314,944	2,372,575	2,278,097	2,953,146	2,953,146
Indirect Expenses/ Fixed Costs	444,566	624,658	682,430	1,222,495	1,219,684
Total Expenditures	5,515,873	5,879,418	6,099,151	7,366,784	7,360,472
Surplus/(Deficit)	**850,781**	**815,740**	**17,849**	**(671,600)**	**(816,052)**
Beginning Fund Balance	2,631,478	3,482,259	4,297,999	4,315,848	4,315,848
Estimated Operations			17,849	(671,600)	(816,052)
Proj Ending Fund Balance		3,482,259	4,315,848	3,644,249	3,499,796
Actual Operations	850,781	815,740			
Proj Ending Fund Balance (must be >0)	3,482,259	4,297,999	4,315,848	3,644,249	3,499,796

WASTEWATER ENTERPRISE FUND THREE YEAR HISTORY

	FY14 Actual	FY15 Actual	FY16 Projected	FY17 Request	FY17 Manager
Revenues	16,872,879	17,928,453	18,516,188	20,613,565	21,084,129

	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personal Services	3,032,812	3,099,152	3,104,084	3,230,511	3,230,511
Ordinary Expenses	7,524,049	7,039,796	8,390,700	8,864,700	7,627,200
Debt Service	6,191,286	6,614,454	6,459,070	6,378,058	6,473,038
Indirect Expenses/ Fixed Costs	2,695,975	3,526,531	3,672,560	4,651,810	4,643,336
Transfers/Adjustments					
Total Expenditures	19,444,122	20,279,934	21,626,414	23,125,079	21,974,086
Surplus/(Deficit)	(2,571,242)	(2,351,481)	(3,110,226)	(2,511,513)	(889,957)
Beginning Fund Balance	9,822,582	7,251,340	4,899,858	1,789,632	1,789,632
Estimated Operations			(3,110,226)	(2,511,513)	(889,957)
Proj Ending Fund Balance	9,822,582	7,251,340	1,789,632	(721,881)	899,675
Actual Operations	(2,571,242)	(2,351,481)			
Proj Ending Fund Balance (must be >0)	7,251,340	4,899,858	1,789,632	(721,881)	899,675

WATER ENTERPRISE FUND THREE YEAR HISTORY

	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Revenues	10,989,609	11,123,279	9,850,900	10,925,000	11,145,538

	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personal Services	1,868,284	2,025,741	2,181,253	2,297,814	2,258,467
Ordinary Expenses	2,221,430	2,978,239	3,077,000	3,287,000	3,192,000
Debt Service	2,972,072	2,788,529	2,814,677	3,806,421	3,868,317
Transfers/Adjustments	1,604,340	2,112,358	2,342,203	3,053,885	3,049,298
Total Expenditures	8,666,126	9,904,867	10,415,133	12,445,121	12,368,081
Surplus/(Deficit)	**2,323,483**	**1,218,412**	**(564,233)**	**(1,520,121)**	**(1,222,543)**
Undesignated Fund Balance (Prior Year)	6,015,744	8,339,227	9,557,639	8,993,406	8,993,406
Estimated Operations (Current Year Budget)	-		(564,233)	(1,520,121)	(1,222,543)
Fund Balance (Budget Estimate)	6,015,744	8,339,227	8,993,406	7,473,285	7,770,862
Actual Operations (Current Year Actual)	2,323,483	1,218,412	-	-	
Proj Fund Balance (must be >0)	8,339,227	9,557,639	8,993,406	7,473,285	7,770,862

PROJECTED FIVE YEAR FUND FORECASTS/BALANCES

CITY OF LOWELL FORECAST
GENERAL FUND

	2017	2018	2019	2020	2021
Prior Year Levy	119,234,045	123,172,556	128,254,177	133,462,839	138,801,717
Prop 2 1/2 Increase	-	3,481,621	3,608,662	3,738,878	3,872,350
New Growth	2,150,000	1,600,000	1,600,000	1,600,000	1,600,000
Tax Increase/(Decrease)	1,788,511	-	-	-	-
Tax Levy	123,172,556	128,254,177	133,462,839	138,801,717	144,274,067
Local Aid	167,556,568	173,023,804	178,487,370	183,863,521	189,089,288
Local Receipts	24,021,040	25,475,198	25,819,561	26,174,218	26,539,545
Available Funds	5,272,417	3,954,313	2,965,735	2,224,301	1,668,226
Free Cash	-	-	-	-	-
Other One-Time Revenue	-	-	-	-	-
MSBA Reimbursement	2,883,198	2,883,198	2,883,198	1,240,258	1,240,258
Subtotal Gross Revenues	322,905,779	333,590,690	343,618,703	352,304,014	362,811,383
Overlay	1,100,000	1,127,500	1,155,688	1,184,580	1,214,194
State and County Charges	22,839,574	25,457,089	28,391,634	31,682,083	35,372,116
Offsets	166,653	166,653	166,653	166,653	166,653
Snow & Ice Deficit (a)	500,000	500,000	-	-	-
Other Deficits	-	-	-	-	-
Subtotal To Be Raised	24,606,227	27,251,242	29,713,975	33,033,315	36,752,963
Indirect Reimb (Enterprises)	8,912,318	8,403,021	8,678,047	8,960,534	9,270,257
Net Revenue	307,211,870	314,742,468	322,582,775	328,231,233	335,328,677

CITY OF LOWELL FORECAST
GENERAL FUND

	2017	2018	2019	2020	2021
School Budget (Chap 70)	138,588,381	143,341,962	148,258,592	153,076,996	158,151,146
School Budget (local)	19,856,851	20,452,557	21,066,133	21,698,117	22,349,061
School Additional Funding		475,358	491,663	481,840	507,415
Subtotal School Spending	158,445,232	164,269,877	169,816,388	175,256,954	181,007,622
Salaries & Wages	61,761,458	65,331,093	68,023,485	70,827,073	73,746,449
Health/Dental Insurance	22,250,000	24,806,250	26,046,563	27,348,891	28,716,335
Medicare Tax	2,500,000	2,562,500	2,626,563	2,692,227	2,759,532
Pension Assessments	23,155,548	26,141,731	27,068,555	28,029,334	29,102,356
Unemployment	350,000	350,000	350,000	350,000	350,000
Existing Debt Service	9,805,002	9,732,489	9,729,877	9,728,446	7,857,390
Projected Capital Plan DS	-	393,921	1,345,924	2,909,796	4,358,250
Lowell HS Rennovation Debt	-	-	-	1,100,000	1,100,000
Trash Removal	5,085,000	5,186,700	5,290,434	5,396,243	5,504,168
Utility Accounts	3,901,000	4,018,030	4,138,571	4,262,728	4,390,610
Street Lights	507,000	507,000	507,000	507,000	507,000
Greater Lowell Technical HS	6,962,281	7,136,338	7,314,746	7,497,615	7,685,056
GLTHS Capital Assessment	733,107	907,945	885,862	863,778	841,695
Snow & Ice	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
Claims	775,000	775,000	775,000	775,000	775,000
LMA	150,000	50,000	-	-	-
N Middlesex Area Comm	31,282	32,064	32,865	33,687	34,529
All Other Expenses	9,449,960	9,638,960	9,831,739	10,028,374	10,228,941
Subtotal "City" Spending	148,766,638	158,920,020	165,317,183	173,700,190	179,307,311
Total Appropriations	307,211,870	323,189,897	335,133,571	348,957,143	360,314,933
Surplus/(Deficit)	**(0)**	**(8,447,429)**	**(12,550,796)**	**(20,725,911)**	**(24,986,256)**

CITY OF LOWELL FORECAST
GENERAL FUND

	2017	2018	2019	2020	2021
Prior Year Levy Limit	134,307,160	139,264,839	144,346,460	149,555,122	154,894,000
Plus amended prior yr growth	-	-	-	-	-
Plus Prop 2 1/2 Increase	3,357,679	3,481,621	3,608,662	3,738,878	3,872,350
Plus New Growth	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
New Levy Limit	139,264,839	144,346,460	149,555,122	154,894,000	160,366,350
New Levy Limit	139,264,839	144,346,460	149,555,122	154,894,000	160,366,350
Less Tax Levy	(123,172,556)	(128,254,177)	(133,462,839)	(138,801,717)	(144,274,067)
Excess Levy Capacity	16,092,283	16,092,283	16,092,283	16,092,283	16,092,283

(a) Inversely proportional to increase in Snow & Ice appropriation, with one year lag

CITY OF LOWELL FORECAST
PARKING ENTERPRISE FUND

	FY17 Manager	FY2018	FY2019	FY2020	FY2021
Garage Revenue	4,357,933	4,445,092	4,533,993	4,624,673	4,717,167
Meter Revenue	1,173,184	1,196,648	1,220,581	1,244,992	1,269,892
Other Revenue	23,984	24,464	24,953	25,452	25,961
Ticket Revenue	989,319	1,009,105	1,029,287	1,049,873	1,070,871
Total Revenue	**6,544,420**	**6,675,308**	**6,808,815**	**6,944,991**	**7,083,891**

	FY17 Manager	FY2018	FY2019	FY2020	FY2021
Personal Services	333,581	349,026	363,441	378,451	394,081
Ordinary Expenses	2,854,061	2,939,683	3,027,874	3,118,710	3,212,271
Debt Service	2,953,146	3,464,889	3,526,777	3,393,957	3,396,332
Indirect Expenses/ Fixed Costs	1,219,684	1,256,274	1,293,962	1,332,781	1,372,765
Total Expenditures	7,360,472	8,009,873	8,212,054	8,223,899	8,375,449
Surplus/(Deficit)	**(816,052)**	**(1,334,564)**	**(1,403,239)**	**(1,278,908)**	**(1,291,558)**
Beginning Fund Balance	4,315,848	3,499,796	2,165,232	761,993	(516,916)
Estimated Operations	(816,052)	(1,334,564)	(1,403,239)	(1,278,908)	(1,291,558)
Proj Ending Fund Balance	3,499,796	2,165,232	761,993	(516,916)	(1,808,474)
Actual Operations					
Proj Ending Fund Balance (must be >0)	3,499,796	2,165,232	761,993	**(516,916)**	**(1,808,474)**

CITY OF LOWELL FORECAST
WASTEWATER ENTERPRISE FUND

	FY17 Manager	FY2018	FY2019	FY2020	FY2021
Revenues	21,084,129	24,879,272	27,118,406	27,253,998	27,390,268

	FY17 Manager	FY2018	FY2019	FY2020	FY2021
Personal Services	3,230,511	3,380,084	3,519,681	3,665,044	3,816,410
Ordinary Expenses	7,627,200	7,856,016	8,091,696	8,334,447	8,584,481
Debt Service	6,473,038	7,548,960	8,845,306	8,769,225	8,707,323
Indirect Expenses/ Fixed Costs	4,643,336	4,782,636	4,926,115	5,073,899	5,226,116
Transfers/Adjustments					
Total Expenditures	21,974,086	23,567,696	25,382,799	25,842,615	26,334,330
Surplus/(Deficit)	(889,957)	1,311,576	1,735,607	1,411,383	1,055,938
Beginning Fund Balance	1,789,632	899,675	2,211,251	3,946,858	5,358,241
Estimated Operations	(889,957)	1,311,576	1,735,607	1,411,383	1,055,938
Proj Ending Fund Balance	899,675	2,211,251	3,946,858	5,358,241	6,414,180
Actual Operations					
Proj Ending Fund Balance (must be >0)	899,675	2,211,251	3,946,858	5,358,241	6,414,180

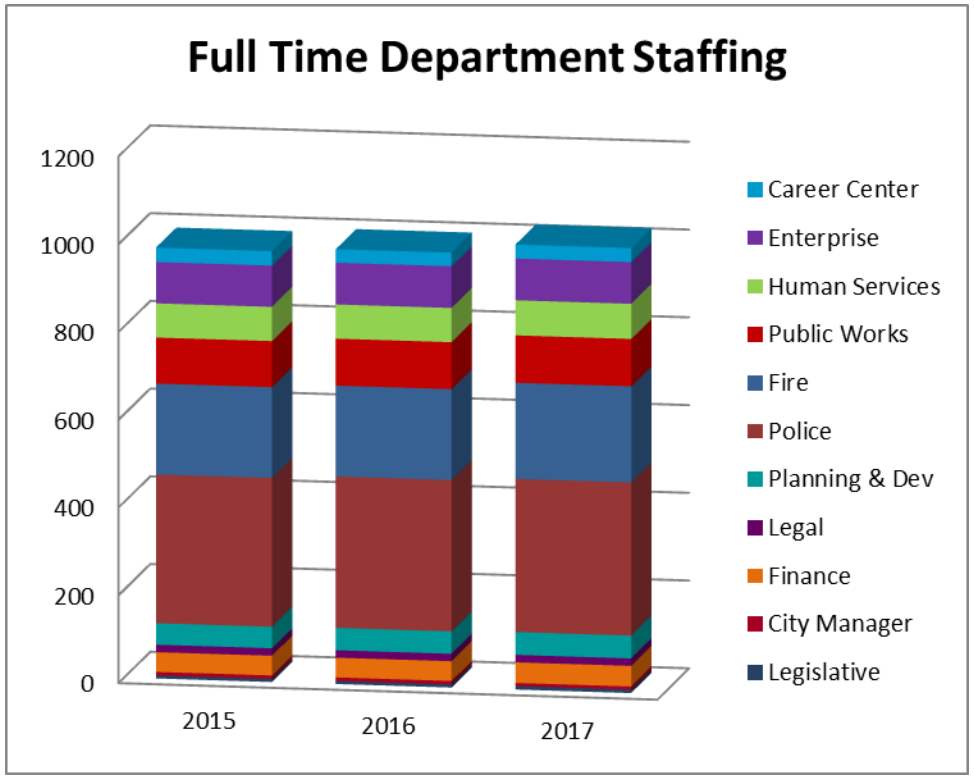
CITY OF LOWELL FORECAST
WATER ENTERPRISE FUND

	FY17 Manager	FY2018	FY2019	FY2020	FY2021
Revenues	11,145,538	11,368,449	11,595,818	11,827,734	12,064,289

	FY17 Manager	FY2018	FY2019	FY2020	FY2021
Personal Services	2,258,467	2,363,033	2,460,627	2,562,251	2,668,072
Ordinary Expenses	3,192,000	3,287,760	3,386,393	3,487,985	3,592,624
Debt Service	3,868,317	4,142,011	4,135,908	4,030,908	3,959,575
Transfers/Adjustments	3,049,298	3,140,777	3,235,000	3,332,050	3,432,011
Total Expenditures	12,368,081	12,933,581	13,217,927	13,413,193	13,652,282
Surplus/(Deficit)	**(1,222,543)**	**(1,565,132)**	**(1,622,109)**	**(1,585,458)**	**(1,587,993)**
Undesignated Fund Balance (Prior Year)	8,993,406	7,770,862	6,205,730	4,583,621	2,998,163
Estimated Operations (Current Year Budget)	(1,222,543)	(1,565,132)	(1,622,109)	(1,585,458)	(1,587,993)
Fund Balance (Budget Estimate)	7,770,862	6,205,730	4,583,621	2,998,163	1,410,170
Actual Operations (Current Year Actual)					
Proj Fund Balance (must be >0)	7,770,862	6,205,730	4,583,621	2,998,163	1,410,170

Staffing Levels[10]

Function	2015	2016	2017
Legislative	7	7	8
City Manager	8	8	7
Finance	45	45	47
Legal	17	17	17
Planning & Dev	49	51	52
Police	339	345	349
Fire	207	207	219
Public Works	105	107	108
Human Services	78	78	80
Enterprise	94	95	95
Career Center	33	31	32
	982	991	1014



[10] As of May 2016

POSITION LIST

	FY15	FY16	FY17	+/-
Legislative - City Council				
Mayor	1	1	1	0
Councilor	8	8	8	0
Legislative - City Council Total:	*9*	*9*	*9*	*0*
Legislative - Mayor's Office				
Assistant to Mayor	1	1	1	0
Legislative - Mayor's Office Total:	*1*	*1*	*1*	*0*
Legislative - City Clerk				
City Clerk	1	1	1	0
Assistant City Clerk	1	1	1	0
Head Clerk	4	4	5	0
Legislative - City Clerk Total:	*6*	*6*	*7*	*0*
LEGISLATIVE TOTAL	**16**	**16**	**17**	**0**

	FY15	FY16	FY17	+/-
City Manager - City Manager				
City Manager	1	1	1	0
Assistant to the City Manager	1	1	1	0
Executive Assistant	1	1	1	0
Jr. Data Analyst	1	1	0	(1)
Neighborhood Coordinator	1	1	1	0
Administrative Assistant	0	0	0	0
City Manager - City Manager Total:	**6**	**5**	**4**	**(1)**
City Manager CASE				
Director	1	1	1	0
Downtown/Special Events Coordinator	1	1	1	0
Program Assistant	0	0	1	1
City Manager - CASE Total:	2	2	3	1
CITY MANAGER TOTAL	**8**	**7**	**7**	**0**

	FY15	FY16	FY17	+/-
Finance - Assessor				
Chief Assessor	1	1	1	0
Assessor	2	2	2	0
Administrative Assistant	1	1	1	0
Administrative Assistant /Finance	1	1	1	0
Assistant Assessor	2	2	2	0
Appraisal Clerk	1	1	1	0
Principal Clerk	1	1	1	0
Finance - Assessor Total:	**9**	**9**	**9**	**0**
Finance - Auditor				
Auditor	1	1	1	0
Asst. Auditor	1	1	1	0
Payroll Supervisor	1	1	1	0
Asst. Payroll Supr.	1	1	1	0
Payroll Financial Specialist	1	1	1	0
Senior Accountant	1	1	1	0
Financial Specialist	1	1	1	0
Head Clerk	1	1	1	0
Finance - Auditor Total:	**8**	**8**	**8**	**0**
Finance - General Finance				
Chief Financial Officer	1	1	1	0
Deputy CFO	0	0	1	1
Data Analyst	1	1	1	0
Administrative Assistant	1	1	1	0
Finance - General Finance Total:	**2**	**3**	**4**	**1**
Finance - Human Relations				
HR Manager	1	1	1	0
Assistant HR Manager	1	1	1	0
Benefits Coordinator	1	1	1	0
Personnel Assistant	1	1	1	0
Finance - Human Relations Total:	**4**	**4**	**4**	**0**
Finance - MIS				
Chief Information Officer	1	1	1	0
MIS Director	1	1	1	0
Systems Administrator	1	1	1	0
GIS Manager	1	1	1	0
Network Systems Specialist	1	1	1	0
Application Systems Specialist	2	2	2	0

Desktop Support Specialist	1	1	1	0
Finance - MIS Total:	**8**	**8**	**8**	**0**
Finance - Purchasing				
CPO/Purchasing Agent	1	1	1	0
Office Manager/Procurement Compliance	1	1	1	0
Head Clerk	1	1	1	0
Senior Clerk	1	1	1	0
Finance - Purchasing Total:	**4**	**4**	**4**	**0**
Finance - Treasurer				
Treasurer	1	1	1	0
Assistant Treasurer	1	1	1	0
Assistant Collector	1	1	1	0
Senior Accountant	1	1	1	0
Accountant	1	1	1	0
Head Clerk	4	4	5	1
Principal Clerk	1	1	0	(1)
Finance - Treasurer Total:	**10**	**10**	**10**	**0**
FINANCE TOTAL	**45**	**46**	**47**	**1**

	FY15	FY16	FY17	+/-
Legal - Law				
City Solicitor	1	1	1	0
1st Assistant City Solicitor	1	1	1	0
2nd Assistant City Solicitor	5	5	5	0
Workers Compensation Agent	1	1	1	0
Director of Elections/Hearing Officer	1	1	1	0
Office Manager./Litigation	1	1	1	0
Contract Administrator	1	1	1	0
Principal Clerk	1	1	1	0
Assistant Contract Administrator	1	1	1	0
Paralegal/Tax Title	1	1	1	0
Executive Secretary License Commission	1	1	1	0
Legal - Law Total:	**15**	**15**	**15**	**0**
Legal - Elections				
Office Manager	0	0	0	0
Election Clerk	2	2	2	0
Legal - Elections Total:	**2**	**2**	**2**	**0**
LEGAL TOTAL	**17**	**17**	**17**	**0**

	FY15	FY16	FY17	+/-
DPD-Admin				
Assistant City Manager/Director DPD	1	1	1	0
Dep. Dir.(Planning, Community & Economic Dev)	1	1	1	0
Dep. Dir.(Development Services)	1	1	1	0
Executive Secretary	1	1	1	0
Secretary/Receptionist	1	1	1	0
DPD-Admin Total:	**5**	**5**	**5**	**0**
DPD-Project Review				
Senior Planner	1	1	1	0
Historic Board Administrator	1	1	1	0
Neighborhood Planner	1	1	1	0
Associate Planner	0	1	1	0
Assistant Planner	2	1	1	0
DPD-Project Review Total:	**5**	**5**	**5**	**0**
DPD - Code Enforcement				
Building Commissioner	1	1	1	0
Office Manager	1	1	1	0
Senior Building Inspector/ Plans Reviewer	0	1	1	0
Building Inspector/Plans Reviewer	4	4	4	0
Plumbing/Gas Inspector	1	1	1	0
Wire Inspector	1	1	1	0
Board Enforcement Agent	1	1	1	0
Senior Code Enforcement Inspector	1	1	1	0
Sanitary Code Enforcement Inspector	5	5	5	0
Principal Clerk	3	3	3	0
Head Clerk	1	1	1	0
DPD - Code Enforcement Total:	**19**	**20**	**20**	**0**
DPD - Housing/Energy				
Program Manager	1	1	1	0
Construction Manager	1	1	1	0

Lead Hazard Control Grant				
Program Manager	1	1	1	0
Energy Manager	0	1	1	0
Better Buildings Program Manager	0	0	0	0
Housing Secretary	1	1	1	0
DPD - Housing/Energy Total:	**4**	**5**	**5**	**0**
DPD - Economic Development				
Director Economic Development	1	1	1	0
Economic Development Officer	1	1	1	0
Economic Development Assistant	1	1	1	0
Design Technician	1	1	1	0
Environmental Officer	1	1	1	0
DPD - Economic Development Total:	**5**	**5**	**5**	**0**
DPD - Planning/Project Management				
Chief Design Planner	1	1	1	0
Special Projects Construction	0	0	1	1
Urban Renewal Project Manager	1	1	1	0
Asset Manager	1	1	1	0
Transportation Engineer	1	1	1	0
Transportation Project Manager	0	1	1	0
DPD - Planning/Project Management Total:	**4**	**5**	**6**	**1**
DPD - Community Development				
Community Development Director	1	1	1	0
Senior Finance Officer	1	1	1	0
Account Manager	1	1	1	0
Community Development Specialist	1	1	1	0
Senior Program Manager	1	1	1	0
Head Administrative Clerk	1	0	0	0
Community Development Assistant	1	1	1	0
DPD - Community Development Total:	**7**	**6**	**6**	**0**
DPD TOTAL	**49**	**51**	**52**	**1**

	FY15	FY16	FY17	+/-
Public Safety - Police				
Superintendent	1	1	1	0
Deputy Superintendent	2	2	2	0
Captain	9	9	9	0
Lieutenant	13	13	13	0
Sergeant	29	29	29	0
Officer	183	191	196	5
Public Safety - Police Total:	**237**	**245**	**250**	**5**
Public Safety - Civilian				
Administrative Assistant	3	3	3	0
Animal Compliance Officer	1	1	1	0
Animal Control Officer	1	1	1	0
MEO3/Lab/Spc/Assistant Animal Control	1	1	1	0
Assistant Fiscal Coordinator	1	1	1	0
Budget Director	1	1	1	0
Building Custodian	1	1	1	0
Crime Analyst	2	2	3	1
Custodian	1	1	1	0
Computer Technician	0	1	1	0
Director of Administrative Services	1	1	1	0
Director of Research & Development	1	1	1	0
Director of Victim Services	1	1	1	0
Executive Secretary	1	1	1	0
Grant Fiscal Coordinator	1	1	1	0
Head Clerk	3	3	3	0
NIBRS Tracking Analyst	1	1	1	0
Motor Equipment Repairman	1	1	1	0
Office Manager	1	0	0	0
Outreach Coordinator	1	0	0	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
Re-entry Manager	1	1	0	(1)
Sign Painter	1	1	1	0
System Administrator	1	1	1	0
Supervisor Sign Shop	1	1	1	0
Tracking Analyst	1	1	0	(1)

Victim Services Advocate	1	0	1	1
Volunteer Coordinator	1	1	1	0
Public Safety - Civilian Total:	**38**	**36**	**36**	**0**
Public Safety - Dispatch				
Lead Dispatcher	3	3	3	0
Dispatcher	23	23	23	0
Public Safety - Dispatch Total:	**26**	**26**	**26**	**0**
Public Safety - Detention				
Supervisor Detention Attendant	1	1	1	0
Senior Detention Attendant	3	3	3	0
Detention Attendant	5	5	5	0
Public Safety - Detention Total:	**9**	**9**	**9**	**0**
Public Safety - Traffic				
Head Clerk	1	1	1	0
Data Entry Clerk	1	1	0	(1)
W/F Meter Repair/Maintenance	1	1	1	0
Traffic Supervisor	26	26	26	0
Public Safety - Traffic Total:	**29**	**29**	**28**	**(1)**
PUBLIC SAFETY - POLICE TOTAL	**339**	**345**	**349**	**4**

	FY15	FY16	FY17	+/-
Public Safety - Fire				
Chief	1	1	1	0
Deputy Chief	9	9	9	0
Captain	14	14	14	0
Lieutenant	43	43	43	0
Firefighter	134	134	146	12
Business Manager	1	1	1	0
Mechanic	1	1	1	0
Emergency Management Coordinator (PT)	1	1	1	0
Administrative Assistant	1	1	1	0
ME Repairman/MEO3	1	1	1	0
Head Clerk	1	1	1	0
PUBLIC SAFETY - FIRE TOTAL	**207**	**207**	**219**	**12**

	FY15	FY16	FY17	+/-
DPW - Finance/Admin				
Assistant City Manager/Public Works Commissioner	1	1	1	0
Deputy Director of Finance & Admin	0	1	1	0
Office Manager	1	1	1	0
Administrative Assistant	1	1	1	0
Principal Clerk	2	2	2	0
Accountant	1	1	1	0
DPW - Finance/Admin Total:	**6**	**7**	**7**	**0**
DPW - Engineering				
City Engineer	1	1	1	0
Provisional Civil Engineer, Grade 4	2	2	2	0
Senior Civil Engineer, Grade 5	1	1	1	0
Provisional Civil Engineer, Grade 4	1	1	1	0
Principal Clerk	1	1	1	0
Grade 3 Construction Inspector	1	1	1	0
DPW - Engineering Total:	**7**	**7**	**7**	**0**
DPW - Lands & Buildings				
Deputy Commissioner/Lands and Buildings	1	1	1	0
General Foreman/HVAC	1	1	1	0
Brick Mason/Craftsman	1	1	1	0
Carpenter/Craftsman	5	5	5	0
HVAC Technician, Craftsman	3	3	3	0
MEO Grade I/Laborer	1	1	1	0
Painter/Glazier/Craftsman	1	0	0	0
Roofer/Craftsman	0	1	1	0
Plumber/Irrigation Specialist	3	3	4	1
Chem App/Foreman	1	1	1	0
Wkg. Foreman/Carpenter/Craftsman/L	1	1	1	0
Wkg. Foreman/Mason/Craftsman/L	1	1	1	0
Wkg. Foreman/Painter-Glazer	1	1	1	0
Wkg. Foreman/Plumber/Irrigation Specialist	1	1	1	0

Wkg. Foreman/Roofer/Craftsman/L	1	1	1	0
Wkg. Foreman/HVAC Technician /Craftsman/L	1	1	1	0
Building Custodian/ Groundskeeper	1	1	1	0
Senior Building Custodian	1	1	1	0
Building Custodian	1	1	1	0
Custodian/Groundskeeper	1	1	1	0
City Electrician	1	1	1	0
Electrician Gr B Master	2	2	2	0
WF TRY Signal Maintenance/F.A	1	1	1	0
Gr.B-Elec/Fire Alarm Maint/Journeyman	3	3	3	0
Electrician Helper/Traffic Maint.	1	1	1	0
DPW - Lands & Buildings Total:	**35**	**35**	**36**	**1**
DPW - Streets				
Deputy Commissioner/Streets/Recycling	1	1	1	0
General Foreman/Streets	1	1	1	0
WF/Motor Equip Repairman	1	1	1	0
Recycling Coordinator	1	1	1	0
Maintenance	1	1	1	0
MEO Gr III/Laborer	8	8	8	0
MEO Gr III/Laborer/Watchman	2	2	2	0
MEO Gr III/Motor Equipment Repair	3	3	3	0
MEO Gr III/Motor Equip Repair/Welder	1	1	1	0
Motor Equipment Repairman	1	1	1	0
Wkg. Foreman/MEO Grade 3/Specialist/Tree Climber	1	1	1	0
Wkg. Foreman/Maintenance	1	1	1	0
Wkg. Foreman/MEO Grade 3/Specialist/Lab	3	3	3	0
Recycling Enforcement Coordinator	1	1	1	0
DPW - Streets Total:	**26**	**26**	**26**	**0**
DPW - Parks				
Commissioner	1	1	1	0
Superintendent of Parks	1	1	1	0
Park Foreman	1	1	1	0
Office Administrator	1	1	0	(1)
Administrative Asst/Secretary	1	1	1	0
Working Foreman/MEO III Specialist/Lab	6	6	6	0
Downtown Manager/MEOIII/Craftsman Lab.	1	1	1	0
Working Foreman Welder/Craftsman	1	1	1	0
Chief Maintenance Craftsman	1	1	1	0
Stockroom Maintenance	1	1	1	0
Ground/Maintenance MEOI/Lab	1	1	1	0
Park Maintenance Craftsman/Lab	1	1	1	0
MEO Gr. III/Laborer	2	5	5	0
Working Foreman MEO I/Laborer	1	1	1	0
Working Foreman/Laborer	1	1	1	0
MEO Gr. 1/Laborer	1	1	1	0
Stadium Manager/MEOIII/Craftsman	1	1	1	0
Park Maintenance/MEO I/Lab.	2	2	2	0
Head Clerk	1	1	0	(1)
Laborer	3	0	0	0
Maintenance Man	0	2	2	0
DPW - Parks Total:	**29**	**31**	**29**	**(2)**
DPW - Cemetery				
Administrator	1	0	0	0
Cemetery Foreman	1	0	0	0
Administrative Assistant	0	0	1	1
Head Clerk	0	0	1	1
Cemetery Manager/Craftsman/MEO III	0	1	1	0
DPW - Cemetery Total:	**2**	**1**	**3**	**2**
DPW TOTAL	**105**	**107**	**108**	**1**

	FY15	FY16	FY17	+/-
Health & Human Services - Health				
Health Director	1	1	1	0

Deputy Director of Finance	0	0	1	1
Office Manager	1	1	0	(1)
Head Administrative Clerk	1	1	1	0
Head Clerk	1	1	1	0
Health Educator	1	1	1	0
Outreach Worker	1	2	3	1
Nurse Coordinator(44weeks)	1	1	1	0
Clinical Nurse Manager	3	3	3	0
PH Nurse/Schools	29	29	29	0
Program Director	1	1	1	0
Data Entry/Senior Clerk	1	1	1	0
Clinical School Nurse Manager	1	1	1	0
PH Nurse/Clinic	3	3	3	0
Health & Human Services - Health Total:	**45**	**46**	**47**	**1**
Health & Human Services - Council on Aging				
Director	1	1	1	0
Outreach Worker	1	1	1	0
Civic Events Coord	1	1	1	0
Custodian	1	1	1	0
Meals on Wheels	1	1	1	0
Utility Person	1	1	1	0
Secretary/Receptionist	1	1	1	0
Weekly Chef/Cook	1	1	1	0
Health & Human Services - Council on Aging Total:	**8**	**8**	**8**	**0**
Health & Human Services - Veterans				
Director/Agent	1	1	1	0
Head Clerk	2	2	2	0
Health & Human Services - Veterans Total:	**3**	**3**	**3**	**0**
Health & Human Services - Recreation				
Associate Planner	1	1	1	0
Youth Coordinator	1	1	1	0
Program Director/Planner	1	1	1	0
Health & Human Services – Recreation Total:	**3**	**3**	**3**	**0**

Health & Human Services - Library				
Director	1	1	1	0
Assistant Director	1	1	1	0
Coordinator Community Planning	1	1	1	0
Coordinator/Technical Services	1	1	1	0
Coordinator/Youth Services	1	1	1	0
Head of Circulation	1	1	1	0
Librarian I - Reference	2	2	2	0
Librarian I - Comm. Plan	1	1	1	0
Librarian I - Youth Serv	2	2	2	0
Library IT Technician	1	1	1	0
Library Assistant	6	5	6	1
Bldg Custodian	1	1	1	0
Health & Human Services - Library Total:	**19**	**18**	**19**	**1**
HEALTH & HUMAN SERVICES TOTAL	**78**	**78**	**80**	**2**

	FY15	FY16	FY17	+/-
Parking - Parking				
Director	1	1	1	0
Business Manager	1	1	1	0
Parking Enforcement Officer	4	4	4	0
Downtown Parking Maintenance	1	1	1	0
PARKING TOTAL	**7**	**7**	**7**	**0**

	FY15	FY16	FY17	+/-
Water - Water				
Executive Director	1	1	1	0
Office Manager	1	1	1	0
Administrative Assistant/Water Billing Clerk	1	1	1	0
Principal Clerk	1	1	0	(1)
Head Clerk	1	1	1	0
Operations/Safety Superintendent	1	1	1	0
Head Operator	5	4	5	1
Filter Operator	4	5	5	0
Laboratory Director	1	1	1	0
Superintendent Maintenance	1	1	1	0

Staff Engineer	0	1	0	(1)
CMMS Administrator	1	0	0	0
Chief Mechanic	1	1	1	0
Electrician Gr. B/Master	1	1	1	0
Skilled Mechanic	3	3	3	0
Superintendent Distribution	1	1	1	0
Water Foreman	2	2	2	0
Backflow Inspector	2	2	2	0
Water System Maintenance	5	4	3	(1)
Water System Maintenance MEO3	1	3	4	1
Water Meter Billing Administrator	1	1	3	2
Water Service Inspector	4	4	3	(1)
WATER TOTAL	**39**	**40**	**40**	**0**

	FY15	FY16	FY17	+/-
Wastewater-Wastewater				
Executive Director	1	1	1	0
Office Manager	1	1	1	0
Administrative Manager	0	0	0	0
Head Clerk	1	1	1	0
Operations Superintendent	1	1	1	0
Assistant Operations Superintendent	1	1	1	0
Head Operator	4	4	4	0
Operator	7	7	7	0
Maintenance Superintendent	1	1	1	0
Maintenance Supervisor	1	1	1	0
Electrician	1	1	2	1
Collection System Supervisor	1	1	1	0
Instrument Technician	1	1	1	0
CMMS/Administrator	1	1	1	0
Parts Equipment Manager	1	1	1	0
Mechanic III	3	3	3	0
Mechanic II	2	2	2	0
TV Inspector	2	2	2	0
Mechanic I	7	7	6	(1)
Engineering Manager	1	1	1	0
Engineering Supervisor	1	1	1	0
Staff Engineer	5	5	5	0
Pretreatment Coordinator	1	1	1	0
Chemist	1	1	1	0
Assistant Chemist	1	1	1	0
Senior Lab Technician	1	1	1	0
WASTEWATER TOTAL	**48**	**48**	**48**	**0**

	FY15	FY16	FY17	+/-
Career Center - Career Center				
WIA/Career Center Director	1	1	1	0
WIB Director	1	1	1	0
Assistant CC Director	1	1	1	0
Fiscal Manager	1	0	0	0
Budget Analyst/IT Manager	1	1	1	0
Business Service Representative	1	1	1	0
Clerk	1	1	1	0
Career Center Manager	2	2	2	0
WIB Senior Program Manager	1	1	1	0
Workshop Specialist	3	3	3	0
IT/Workshop Specialist	1	1	1	0
Career Advisor I	5	4	5	1
Grant Specialist	1	1	1	0
School To Work Coordinator	2	2	2	0
Employer Services Specialist	1	1	0	(1)
Administrative Assistant	1	1	1	0
Staff Accountant	1	1	1	0
Career Advisor II	7	7	7	0
Youth Program Coordinator	0	0	1	1
Youth Coordinator	1	1	1	0
CAREER CENTER TOTAL	**33**	**31**	**32**	**1**

	FY15	FY16	FY17	+/-
TOTAL POSITIONS	**991**	**1000**	**1023**	**23**

FISCAL YEAR

2017

SECTION III

FINANCIAL PLAN

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

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

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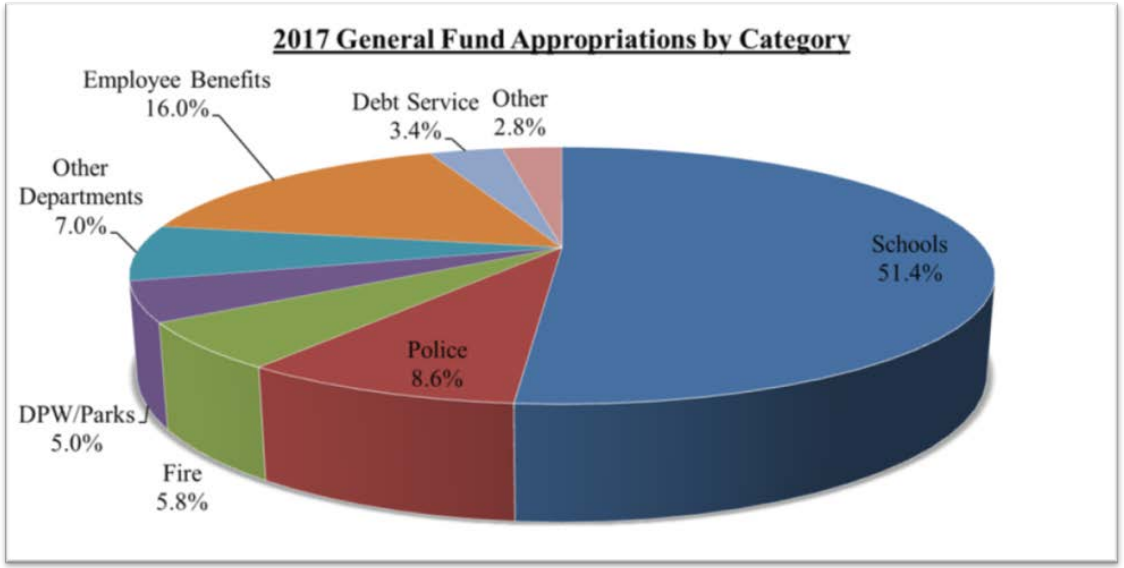
The City of LOWELL *Alive. Unique. Inspiring.*

Conor Baldwin, *Chief Financial Officer*

MESSAGE FROM THE CHIEF FINANCIAL OFFICER

As the City Administration enters its third full fiscal year, this overview intends to review many facets of the City of Lowell's finances in order put the City Manager's proposed FY2017 operating and capital budgets in the proper context. The total appropriation proposed by the City Manager for all funds in FY2017 is $340,931,235. Of that total, $308,140,913 is appropriated in the General Fund. A high-level break down of those appropriations is included in the pie chart below. The chart clearly shows the education commitment of the City Manager and the City Council, as it accounts for over half of the annual operating budget. While a large portion of the funding for the schools is received by the Commonwealth through Chapter 70 education aid this Administration has made a concerted effort to increase the local cash contribution each year and in FY2017 the total appropriation from the tax levy for the Lowell Public Schools is an all-time high of $19,856,851. In fact, the City Manager and City Council have increased the tax levy support for the schools by approximately $5.4 million since FY2014.



Lowell, like all municipalities in the Commonwealth of Massachusetts, is subject to economic forces beyond its direct control. The state and national economies are continuing to improve and general economic conditions are indicative of future growth.

PROJECTED REVENUES

According to the Massachusetts Division of Employment and Training, in December of 2015, the City of Lowell had a total labor workforce of 53,664 of which 50,390 were employed and 3,273 or 6.1% were unemployed as compared with 4.6% for the Commonwealth. The table below sets forth the City's average labor force and unemployment rates and the unemployment rates for the Commonwealth and the United States since 2011. Building permits, a leading indicator of economic growth, have rebounded significantly and in calendar year 2014 the total value of residential and non-residential new construction was over $26 million. In calendar year 2016, the total value of all permits, including new construction and additions/ alterations for residential and non-residential/ commercial properties was $75,672,838. The estimated dollar values reported to the city when permits are pulled are filed represents builders' estimates which are generally considered conservative. In fact, the number and value of permits issued surpassed any single year since the end of the recession. Total assessed valuation for the City of Lowell, including both real and personal property, has also returned to pre-recession levels at $6.7 billion in 2016. These economic indicators point towards prosperity more generally, but the positive effect on the City of Lowell's operating budget has yet to be fully realized

	City of Lowell		Massachusetts	United States
Calendar Year	**Labor Force**	**Unemployment Rate**	**Unemployment Rate**	**Unemployment Rate**
2015	54,118	6.5%	4.9%	5.0%
2014	53,954	7.4%	5.8%	6.2%
2013	52,207	8.8%	7.1%	7.4%
2012	52,267	8.3%	7.4%	7.8%
2011	52,211	9.5%	6.6%	8.3%

PROPERTY TAXATION

Lowell relies less heavily upon the tax levy than many other Commonwealth communities as a revenue source and, as a result, growth in spending has been limited, proportionally, to growth in local aid. The direction provided by the City Council has been to maintain service levels while limiting the increase in the tax levy below the amount allowed by law under Proposition 2 ½. Fiscal Year 2017 presents the City with another year of challenges in meeting rising fixed costs with limited revenue growth, but it also presents us with an opportunity to strategically realign resources to better reflect the City Manager's three key priority areas of education, public safety, and economic development. Since taking office in April of 2014, City Manager Kevin Murphy has made many significant advances in each of these three areas and the funding proposed in this budget sets forth to continue that same trend of progress and prosperity for residents, businesses, and all stakeholders in Lowell's future.

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

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

TAX LEVY COMPUTATION

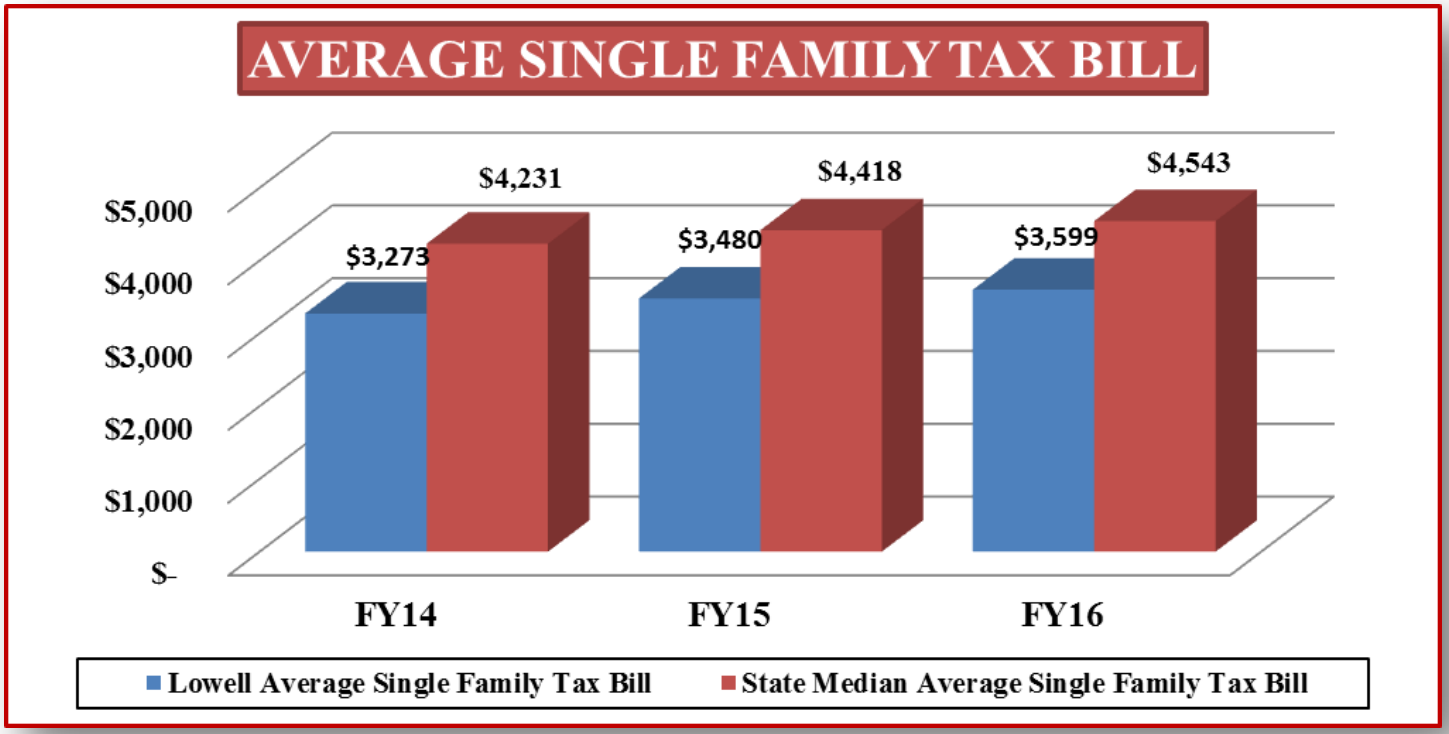
	2012	2013	2014	2015	2016
Amounts to be raised:	$305,521,778	$314,151,114	$324,347,419	$342,787,558	$334,949,487
Appropriations (1)					
Other Local Expenditures (2)	2,406,529	222,147	222,589	793,260	666,653
State and County Assessments	11,756,586	11,786,522	16,584,757	18,111,285	20,826,847
Overlay Reserve	1,426,252	1,936,143	1,820,733	2,438,595	1,608,847
Gross Amounts to be Raised	321,111,145	328,095,926	342,975,498	364,130,698	358,051,834
Offsets:					
State Aid (3)	154,454,498	159,809,302	162,607,922	168,065,649	169,049,212
Local Receipts	23,315,396	23,281,299	61,799,883	25,559,302	28,403,566
Enterprise Receipts	34,209,895	33,900,933	-	40,256,067	39,275,697
Free Cash	1,348,586	2,097,507	7,261,250	5,840,081	-
Other Available Funds	197,654	140,002	880,800	6,952,338	2,089,314
Total Offsets	213,526,029	219,229,043	232,549,855	246,673,437	238,817,789
Tax Levy	107,585,116	108,866,883	110,425,643	117,457,261	119,234,045

(1) 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.

(2) Primarily includes state aid offsets and snow and ice deficits.

(3) 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.

The difference between the average tax bill in Lowell and the median community in Massachusetts was $508 in 1992. Last year the gap was $944, a discount of 26% from the statewide average bill. By stepping back and looking at the trends that emerge from analysis of historical data, it should be easy to see how periods of small increases often require a much larger increase in subsequent years. On the other hand, an approach focused on moderate increases allows the city to expand services at a sustainable pace without overburdening the residential taxpayer. This is and will continue to be the policy of the administration, moving forward.



ASSESSED VALUATIONS, TAX LEVIES, AND NEW GROWTH

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

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

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

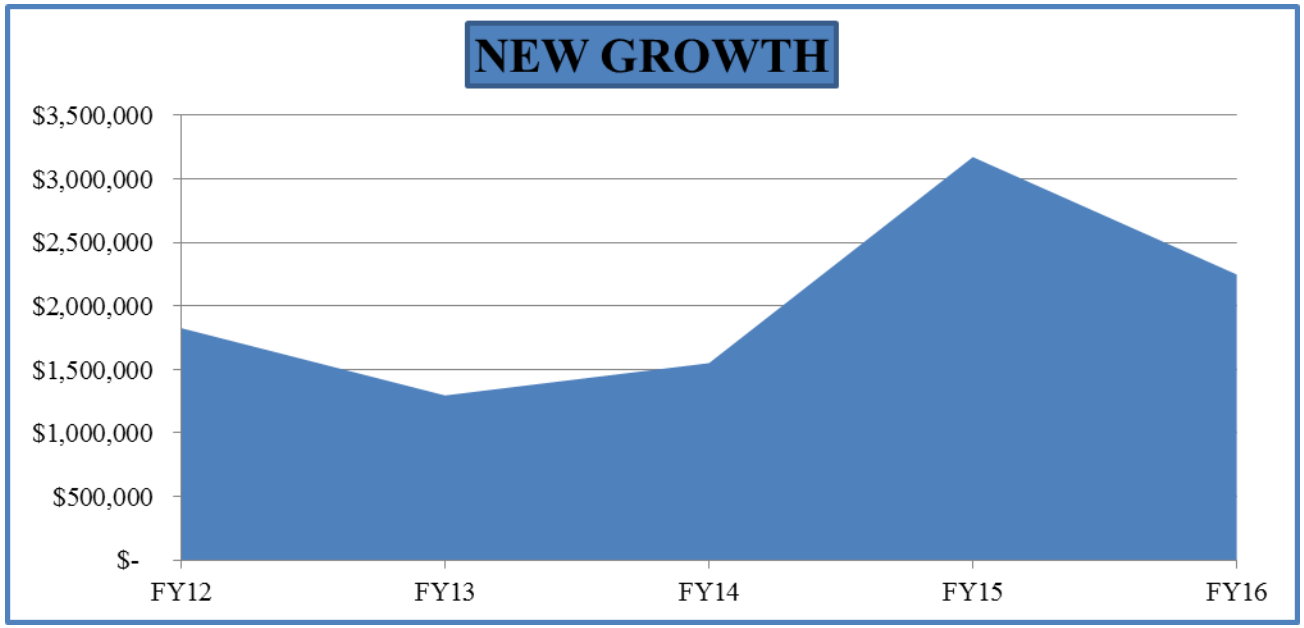
Property may not be classified in a city or town until the State Commissioner of Revenue certifies that all property in the city or town has been assessed at its fair cash value. Such certification must take place every three years, or pursuant to a revised schedule as may be issued by the Commissioner.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

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

Fiscal Year	Real Estate Valuation	Personal Property Valuation	Total Assessed Valuation	Tax Levy	Tax Levy Per Capita (1)
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 (2)	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

(1) Based on the 2010 U.S. Bureau of Census population figure for the City (106,519).
(2) Reflects results of professional revaluations of all real and personal property of the City.

New Growth is a term used in Massachusetts to mean new value that has been added to a community in a fiscal year, which can also be viewed as an indicator of local economic development. New growth is calculated by multiplying the increase in the assessed valuation of qualifying property by the prior year's tax rate for the appropriate class of property. Any increase in property valuation due to revaluation is not included in the calculation. A community is able to increase its levy limit each year to reflect new growth in the tax base. Assessors are required to submit information on growth in the tax base for approval by the Department of Revenue as part of the tax rate setting process. The chart below details the new growth in Lowell between FY12-FY16.



FISCAL YEAR 2015 AUDITED STATEMENTS

Any discussion of the city's future finances must also include a review of the most recent audited financial statements. In fiscal year 2015 (FY15), the difference between the original budget of $320.4 million and the final amended budget of $324.9 million amounted to a net increase of $4.5 million. During 2015 the Council approved transfers from free cash totaling $2.2 million to the stabilization fund, $1.4 million for education at the Lowell Public School District, $955 thousand to establish the capital debt service stabilization fund, as well as transfer between departments representing minor increases and decreases in various budget line items for a net increase in appropriations totaling approximately $4.5 million. Revenues exceeded budget by $394 thousand, while expenditures came in $1.1 million lower than budgeted.

In a year marked by one of the worst winters ever recorded, these financial results are remarkable. The City Manager and his Executive Team implemented several measures to deal with the nearly $5 million in expenditures for snow in FY15. Those measures included the implementation of a vacancy review committee comprised of the Assistant City Manager, Chief Financial Officer, and Director of HR to review every open position to determine its relative urgency. Also, the Manager directed the Finance Department to closely scrutinize every requisition for purchase orders over $2,000 to determine its relative need. The result of these austerity measures was an available surplus balance in departmental appropriations of approximately $1.7 million, which was subsequently used to reduce the net snow and ice deficit to $1.5 million. Because of special legislation introduced by the Governor during fiscal year 2015, cities and towns were provided with the opportunity to amortize any snow and ice deficit for three years upon approval of the local appropriating body. The Lowell City Council authorized the City Manager to amortize the FY15 deficit in equal installments of $500,000 over the period of FY16-18. This amount was equal to the FY14 deficit which had been raised on the FY15 tax rate recap and has added no additional tax burden to the taxpayers of Lowell.

A copy of the audited statement of revenues, expenditures, and changes in fund balances of the General Fund, performed by Powers and Sullivan, is included on the following page:

	June 30, 2015
REVENUES:	
Real estate and personal property taxes, net of tax refunds	$116,676,033
Tax Liens	1,854,627
Motor Vehicle and other excise taxes	8,219,813
Water Charges	3,266,202
Trash Disposal	1,322,666
Penalties and interest on taxes	840,811
Payments in lieu of taxes	185,473,796
Departmental and other	8,086,894
Contributions	-
Investment Income	522,249
TOTAL REVENUE	**326,263,091**

	June 30, 2015
EXPENDITURES:	
General Government	15,157,213
Public Safety	43,125,398
Education	144,159,904
Public Works	15,425,917
Human Services	3,683,201
Culture and Recreation	4,001,266
Pension Benefits	37,116,750
Employee Benefits	39,435,992
State and County Charges	17,979,997
Debt Service	
Principal	10,387,504
Interest	
TOTAL EXPENDITURES	**333,267,626**

	June 30, 2015
EXCESS/(DEFICIENCY)	**(7,004,535)**
OTHER FINANCING SOURCES (Uses)	
Proceeds from bonds	-
Proceeds from refunding bonds	905,000
Premium from issuance of bonds	58,169
Premium from issuance of refunding bonds	62,575
Payments to refunded bond escrow agent	**(967,575)**
Sale of capital assets	4,826
Transfers In	6,412,561
Transfers Out	**(841,673)**
Total Other Financing Sources (Uses) Net	**5,633,883**
NET CHANGE IN FUND BALANCES	(1,372,652)
FUND BALANCE AT BEGINNING OF YEAR	24,522,824
FUND BALANCE (DEFICIT) AT END OF YEAR	**23,150,172**

FY2016 BUDGET REVIEW

The Mayor and City Council unanimously approved the City Manager's proposed 2016 general fund operating budget of $301.9 million. Major drivers of increased expenditures were a $3 million increase in the appropriation for pensions in FY15 that had been funded previously using a special purpose stabilization fund in FY15 and now needed to be funded through the tax levy and an additional $1 million increase in the FY16 assessment from PERAC. An increased capital assessment for the Greater Lowell Regional Technical High School of $500,000 associated with the renovation of the school, as well as an increased local contribution (cash) to the Lowell Public School Department of $2.1 million to fully meet the Commonwealth's Net School Spending formula, a feat that had not been achieved in Lowell since education reform without federal assistance (ARRA). In FY15, the City of Lowell earned the dubious distinction of having the highest snow totals in the entire continental United States and expended over $5 million dollars on the cost of clean-up related to the historic 2015 winter, which dropped over 120.6 inches of snow in Lowell. The City Council, upon recommendation of the City Manager, chose to utilize special legislation enacted as part of a supplemental state budget (St. 2015 c. 10 § 58) to amortize a portion of the outstanding deficit over a three-year period. The balance of the cost was absorbed in the FY15 budget using surplus appropriations which accumulated as a result of a number of austerity measures implemented by the City Manager. In accordance with the legislation, the City Council voted to amortize $1.5 million over three years in equal installments of $500,000 and raise the amounts on the tax rate recap in FY16, FY17, and FY18.

Estimated cherry sheet receipts were down by $1.8 million over FY15 and estimated charges increased by $1.7 million. The equity component of the Chapter 70 formula used for determining a municipality's education aid played a role in the FY16 calculations and as a result, Lowell is scheduled to receive approximately only $300,000 more than in FY15. This figure pales in comparison to the normal rate of increase Lowell is allocated from the state in education aid. In FY15 and FY14, the increases in Chapter 70 were $5.2 million $2.3 million, respectively. Since 2012, Lowell's Chapter 70 allocation has increased by anywhere from 3-6%. The Governor's proposed increase for FY16 was only 0.2% greater than what was appropriated in FY15.

Management continues to negotiate successor contracts with the various municipal collective bargaining units in an effort to hold wage increases to a minimum while negotiating important concessions that will affect the City's long term fiscal health. Furthermore, the City continues to reap the benefits of the decision to join the State's GIC health insurance and the budgetary needs for health insurance for 2016 premiums was actually reduced by $225,000. Other reductions included the line items for unemployment costs, which have dropped proportionately to the drop in the state's unemployment rate. The new City administration has completed its first full year in office and continues to examine expenditures for savings by utilizing the LowellSTAT program, which has produced a net savings of over $1.5 million in cost savings and revenue enhancements. Areas of close examination have included overtime in the public safety and public works departments, as well as detailed analysis of potential revenue opportunities throughout the City.

All of these initiatives will ease pressure on operating costs now and in the future. The best practices of the finance team were noted by the rating agency, Standard and Poor's (S&P), during the most recent ratings review on a $39,925,000 20-year State Qualified new money & refunding bond issue. Prior to the sale, S&P affirmed the City's 'AA-' underlying rating with a 'stable' outlook. This issue was further enhanced to an 'AA' rating since the City made use of the Qualified Bond local state aid intercept program. The agency cited the City's very strong management with "strong" financial policies and practices, strong budgetary performance with balanced operating results in the general fund, very strong liquidity, providing very strong cash to cover debt service and expenditures, and strong institutional framework as positive credit factors. Furthermore, during a meeting with the Municipal Finance Oversight Board to gain approval to issue the debt under the Qualified Bond Act (Ch. 44A), the State Auditor, whose office oversees the body, noted the positive financial trajectory which the Administration has taken great care to follow. Finally, in recognition of the City Manager's achievements in budgeting, the Government Finance Officers Association's (GFOA) distinguished budget presentation award for fiscal year 2016, marking the first time in the City's history that Lowell has received the honor of the national award. Lowell was rated "outstanding" in 14 of 31 subcategories including financial planning, fiscal policies, debt forecasting, strategic goals, performance measures, and communication. The City received at least one "outstanding" or "proficient" vote in all 31 categories.

The growth in local tax levy in 2016 was budgeted at a 1.5% increase over FY15. Chapter 70 school aid increased by $382,500 million, and Lowell increased its local cash contribution to the schools by $2.1 million. Other general fund revenues remained relatively flat, overall. Total FY16 general fund expenditures were higher than FY15 by only $2.1 million. The FY16 budgeted enterprise revenues increased due to several factors. The City recently renegotiated the inter-municipal agreement (IMA) with the local communities serviced by the Lowell Regional Wastewater Utility, resulting in an increased assessment by participating towns to contribute to the utility's debt service expenses related to system improvements. Further, a 7% increase in the sewer rate was voted, with total revenues planned to increase by $1.8 million. The Water enterprise fund's revenue increase was negligible, reflecting conservative budgeting, but is anticipated to grow due to an ongoing capital project in the enterprise fund to replace old water meters with state-of-the-art automatic meter readers. Parking revenues are estimated to increase by approximately $50,000, due mostly to the installation and expansion of kiosks in the downtown.

NET SCHOOL SPENDING

In March 2014, the City was faced with a significant liability relative to the net school spending requirement, as determined by the Massachusetts Department of Elementary and Secondary Education (DESE). Each year the DESE calculates a "foundation budget," a statistical measure developed in the 1990s to determine a school district's adequate level of funding toward its public schools. In Lowell, over the past several years, the inability to meet the net school spending requirement has resulted in a deficit which accrued a liability in the City's General Fund. In an attempt to make progress towards closing the outstanding deficit, the City appropriated approximately $2 million out of the Chapter 17 Reserve Fund in fiscal 2014. The $3.8 million deficit as calculated by the DESE was further reduced by an additional direct-cash allocation of $2.9 million by the City Manager in the fiscal 2015 budget, which positioned the City well to meet future Net School Spending requirements. The State later appropriated $1.6 million to further reduce the accumulated deficit, in an attempt to relieve certain school districts from the negative effects of a shortfall in reimbursements for losses in Chapter 70 monies as a result of local Charter Schools.

On January 13, 2015 the City was notified from the Massachusetts Department of Elementary and Secondary Education that the City's fiscal year 2015 Net School Spending requirement, including the carryforward from prior year's deficits of $3,729,693, was scheduled to meet its obligation. This would be the first time that the city had met the requirement without federal assistance since education reform was enacted in 1993. The fiscal year 2015 Net School Spending requirement was met, in part, by utilizing $2 million from the Chapter 17 Reserve Fund. The Chapter 17 Reserve Fund, which is a remnant of a period when the City had no available cash reserves in the 1990s and was required, by a state advisory board put in place at that time, to be established and maintained to provide financial operating flexibility, is no longer necessary for this original purpose. Through legislative action at the state level, the City sought and obtained special legislation (Chapter 442 of the Acts of 2014, signed into law January 5, 2015) to rescind the requirement to maintain such a fund and as a result, is not faced with the current requirement of the statute to replenish the fund within a 12 month period. The available surplus in this fund was sufficient to eliminate the deficit in the Net School Spending requirement.

According to the year-end report provided by DESE, the City of Lowell was in compliance with Net School Spending in FY15 and was projected to be in compliance for FY16 as well. The school department's end-of-year repose, approved by DESE, projected that the City would exceed its required Net School Spending by $5,694,458. The City Council is to be commended for its work in not only erasing an FY14 shortfall of $3.8 million, but for going above and beyond in its commitment to education while maintaining Lowell's affordability. In less than three years, City Manager Kevin Murphy, with the support of the Lowell City Council, has moved from being $3.8 million under target to nearly $5.7 million over, representing a $9.5 million swing. The Finance Team looks forward to continuing to work under the direction of the City Manager to meet and exceed the city's fiscal responsibility to the Lowell Public Schools.

On the next page is an illustration using data from the Department of Elementary and Secondary Education to highlight the FY17 net school spending requirement, as well as the FY15 and FY16 compliance reports from DESE.

Massachusetts Department of Elementary and Secondary Education

Office of School Finance

Chapter 70 Net School Spending Compliance, ***Actual FY15***

			Committee	City/Town	Total
1	Administration		$ 7,356,675	$ 1,411,394	$ 8,768,069
2	Instruction		$ 105,773,009	$ -	$ 105,773,009
3	Attendance - Health		$ 732,851	$ 1,375,469	$ 2,108,320
4	Food Services		$ -	$ -	$ -
5	Athletics/Student Activities/Security		$ 2,124,143	$ 504,198	$ 2,628,341
6	Maintenance		$ 6,262,391	$ 3,787,111	$ 10,049,502
7	Employer Retirement Contributions		$ 1,121,796	$ 5,638,092	$ 6,759,888
8	Insurance		$ 14,367,670	$ 2,618,894	$ 16,986,564
9	Retired Employee Insurance		$ -	$ 6,706,002	$ 6,706,002
10	Rentals		$ 268,979	$ -	$ 268,979
11	Short Term Interest		$ -	$ -	$ -
12	Tuition		$ 7,559,107	$ 15,384,896	$ 22,944,003
13	Total School Spending		$ 145,566,621	$ 37,426,056	$ 182,992,677
14	FY15 School Revenues				
	14a	FY15 Budgeted School Revenues	$ -	$ -	$ -
	14b	FY15 Charter Reinbursement	$ -	$ 2,029,455	$ 2,029,455
	14c	Subtotal, School Revenues	$ -	$ 2,029,455	$ 2,029,455
15	**FY15 Net School Spending**				**$ 180,963,222**
16	FY15 Chapter 70 Required Net School Spending				$ 176,078,572
17	Carryover from FY14				$ 3,729,693
18	**Total FY15 Net School Spending Requirement**				**$ 179,808,265**
19	**Shortfall in Budgeted FY15 Net School Spending**				**$ -**
20	Carry-Over/Penallty Calculation, Percent Unexpended				0.00%
21	FY15 Carry-Over into FY16				$ -
22	Penalty				$ -

Massachusetts Department of Elementary and Secondary Education

Office of School Finance

Chapter 70 Net School Spending Compliance, ***Budgeted FY16***

			Committee	City/Town	Total
1	Administration		$ 4,404,427	$ 1,398,317	$ 5,802,744
2	Instruction		$ 110,456,452	$ -	$ 110,456,452
3	Attendance - Health		$ 712,406	$ 1,478,749	$ 2,191,155
4	Food Services		$ -	$ -	$ -
5	Athletics/Student Activities/Security		$ 1,197,378	$ 504,198	$ 1,701,576
6	Maintenance		$ 6,719,912	$ 4,101,044	$ 10,820,956
7	Employer Retirement Contributions		$ 1,175,000	$ 5,638,092	$ 6,813,092
8	Insurance		$ 13,311,205	$ 2,618,894	$ 15,930,099
9	Retired Employee Insurance		$ -	$ 6,706,002	$ 6,706,002
10	Rentals		$ 423,764	$ -	$ 423,764
11	Short Term Interest		$ -	$ -	$ -
12	Tuition		$ 7,798,043	$ 18,106,868	$ 25,904,911
13	Total School Spending		$ 146,198,587	$ 40,552,164	$ 186,750,751
14	FY16 School Revenues				
	14a	FY16 Budgeted School Revenues	$ -	$ -	$ -
	14b	FY16 Charter Reinbursement	$ -	$ 2,455,087	$ 2,455,087
	14c	Subtotal, School Revenues	$ -	$ 2,455,087	$ 2,455,087
15	**FY16 Net School Spending**				**$ 184,295,664**
16	FY16 Chapter 70 Required Net School Spending				$ 178,601,206
17	Carryover from FY15				$ -
18	**Total FY16 Net School Spending Requirement**				**$ 178,601,206**
19	**Shortfall in Budgeted FY16 Net School Spending**				**$ -**
20	Carry-Over/Penallty Calculation, Percent Unexpended				0.00%
21	FY16 Carry-Over into FY17				$ -
22	Penalty				$ -

Massachusetts Department of Elementary and Secondary Education
FY17 Chapter 70 Summary

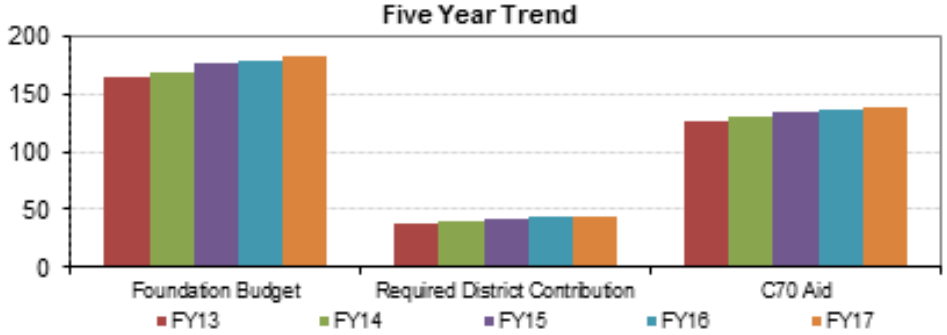
160 Lowell

Aid Calculation FY17

Prior Year Aid		
1	Chapter 70 FY16	**135,511,265**
Foundation Aid		
2	Foundation budget FY17	183,238,362
3	Required district contribution FY17	44,649,981
4	Foundation aid (2 -3)	138,588,381
5	Increase over FY16 (4 - 1)	**3,077,116**
Minimum Aid		
6	Minimum $20 per pupil increase	**0**
Non-Operating District Reduction to Foundation		
7	Reduction to foundation	**0**
FY17 Chapter 70 Aid		
8	**sum of line 1, 5 minus 7**	**138,588,381**

Comparison to FY16

	FY16	FY17	Change
Enrollment	15,300	15,616	316
Foundation budget	177,537,954	183,238,362	5,700,408
Required district contribution	43,089,941	44,649,981	1,560,040
Chapter 70 aid	**135,511,265**	**138,588,381**	3,077,116
Required net school spending (NSS)	178,601,206	183,238,362	4,637,156
Target aid share	73.22%	73.71%	
C70 % of foundation	76.33%	75.63%	
Required NSS % of foundation	100.60%	100.00%	



FY2016 FISCAL INITIATIVES

In order to accommodate the financial impacts of the coming fiscal year without seriously impacting the services that the residents of Lowell deserve from their local government agencies, the City Manager implemented a number of control measures mid-way through FY2016. Through the LowellSTAT program, the City Manager and key senior staff closely monitored and controlled all expenditures during the final five months in this fiscal year. A modest forecast for tax growth at the state level, despite a growing economy, reflects the impact of tax law changes, including two cuts in the state income tax rate triggered by economic growth factors that together were estimated to reduce collections by $231 million in fiscal 2017. Reports out of Beacon Hill of potential emergency "9C" spending cuts by Governor Baker to deal with the Commonwealth's $320 million spending gap in the winter of 2016 further underscored the need for prompt action. Through swift action and encouraging all department heads to tighten their belts immediately, the City has positioned itself to best deal with the challenges faced in the coming year.

The following mandatory controls were implemented in fiscal year 2016:

1.) **Vacancies**—The City Manager reactivated the "**Vacancy Review Committee**," comprised of the Assistant City Manager, Chief Financial Officer (CFO), and Human Relations Director. All requests to fill/post vacancies in all departments require the submission of a "Vacancy Notice" to this Committee, which meets regularly to analyze the relative necessity, in light of fiscal circumstances, in order make a recommendation to the City Manager.

2.) **Grants** –The City of Lowell receives significant grants each year from other governments and organizations to support our programs and activities. Often grants come with requirements that apply to operations, compliance, sub-recipient monitoring and reporting. Typically there are negative consequences for failing to meet these requirements, such as the need to return funds to the grantor. Likewise, a grant may result in a program that continues, or an asset that must be maintained, well beyond the expiration of the grant.

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

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

3.) **Expenses**—all requisition for the purchase of goods or services over the amount of $2,500 are reviewed, scrutinized, and potentially rejected by the CFO. So-called "confirmation requisitions" are no longer allowed to be allowed and are no longer tolerated.

4.) **Overtime**—Overtime continues to be a significant strain on the budget. It must be curtailed, as the current rate of spending is not sustainable. "Automatic overtime" such as forced work on Saturdays, or any other "recurring practice" shall be eliminated.

In addition to these fiscal controls, the City Manager and his finance team have greatly strengthened the cooperation and cohesion of the various financial activities of the organization. Fiscal year 2016 marked the first year of two notable fiscal initiatives implemented by the City Manager and the City Council: the creation of the Health and Human Services Department with a Deputy Director of Finance to oversee and coordinate fiscal activities in the various departments (Health, Library, Council on Ageing, Veterans' Services, and Recreation), as well as the creation of a Deputy Commissioner of DPW for Administration and Finance. These two positions have had tremendous success already, despite their short tenure, such as assisting with implementation of best practices in procurement in compliance with Chapter 30B of the Massachusetts General Laws, guaranteeing the residents of Lowell that the city gets the best price for goods and services purchased with taxpayer dollars.

As part of this year's budget process, the City Manager is proposing a reorganization of the City's Finance Department in order to codify some of the changes made during his administration in an effort to improve fiscal operations, making them more efficient and effective. Lowell has been moving incrementally in this direction since 2007 when the State Department of Revenue recommended these changes as part of their financial management review of the City.

Currently, the City's Chief Financial Officer oversees the Finance Department, which consists of several departments including MIS, Treasurer/Collector, Purchasing, Human Relations, and Assessing. This proposed ordinance formalizes this organizational structure. As a result of the DOR review in 2007, the City Manager is also proposing an official Budget Department as a subsection of the Finance Department. Over the past several years, the role of the Data Management Analyst, focusing on the LowellSTAT Program evolved into a more working role involving the overall fiscal management of the City. This year alone, the Data Management Analyst began holding monthly meetings with the City's departmental finance officials to share best practices and foster better communication. As such, the Manager has recommended to the Council that the position now be titled Deputy Chief Financial Officer, while the Junior Data Analyst is retitled Data Management Analyst. These two positions will make up the Budget Department with the Deputy CFO as Department Head. This division of finance will be tasked with the production and implementation of both the operating and capital budgets, as well as the continued operation of the LowellSTAT Program. All of these proposed changes are budget neutral with only title changes; no positions added.

Through the support of this City Council, the Administration has strengthened the fiscal stability of the City which is the foundation of any strong municipal government. These changes will continue the great strides we have made in centralizing the financial management of Lowell.

FISCAL YEAR 2017

As we introduce the proposed Fiscal Year 2017 operating budget to the City Council for approval, it is also important to briefly review some of the major fiscal challenges that had to be addressed in order to achieve a balanced budget, as well as highlight some of the major initiatives that have been included by the City Manager. The Manager is proposing a **level-service budget** without any interruption to services that the residents of Lowell have come to expect.

I. Major Challenges

- A over **$2 million** increase in pension assessment over FY16;
- A potential **$1.5 - $2 million** increase in salaries from settling collective bargaining agreements;
- An increased net Charter School expense of **$1.9 million**;
- An 18.3% increase in electricity rates, resulting in a potential FY17 increased cost of approximately **$700,000;**
- Appropriating **$250,000** to continue funding for the Employee Health Reimbursement Arrangement (HRA). This fund, as a product of collaborative negotiation with the Public Employee Committee (PEC), serves to mitigate high out-of-pocket expenses for active and retired employees that have come as a result of migrating to alternative plan design in the Group Insurance Commission (GIC) health insurance plans;
- A **$200,000** increase in the Greater Lowell Technical High School assessment;
- A carry-forward deficit of approximately **$500,000** for Snow & Ice (Nearly **$5 million** in removal costs for the winter of 2014-2015).

II. Highlights/ Initiatives

- **$1 million** in additional cash contribution to the Lowell Public Schools;
- Two additional police officers to bring the total force to 250, the highest level in recent memory;
- Targeting problem landlords through Inspectional Services and the DART program;
- Capital investments of **$11,100,415**;

With the release of the House Ways and Means version of the FY17 State budget in April, Lowell's revenue estimates began to solidify. A significant portion of the city's annual revenue stream is dependent upon local aid and once we had a more accurate picture of Chapter 70 education aid and Unrestricted General Government Aid ("UGGA") based on the House's proposed FY16 budget, we were able to finalize spending decisions. In fact, unlike many communities throughout the Commonwealth, state aid accounts for 46% of Lowell's budget, as compared with the state-wide median of 11%. Most other communities rely more heavily on the tax levy for funding the annual budget than does Lowell. The median tax levy utilization as a percent of total budget in Massachusetts municipalities is 66%, according to the Department of Revenue; in Lowell it is 32%.

As the Finance Department began the FY17 budget preparations in the fall and early winter, we assumed level funding in all local aid accounts and projections for state assessments—another component of the "cherry sheet"—was forecasted by analyzing historical actuals. The second quarter financial analysis included an updated 5-year forecast which estimated the FY17 funding gap to be approximately $16 million. This estimate was predicated on very conservative local receipt estimates, level local aid, and a near-zero increase in the tax levy. It also included funding for a proposed 6 percent 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. As has been mentioned previously, in the FY15 budget, $3 million from the Pension Assessment Stabilization Fund was used to offset the drastic spike in pension costs over FY14. This fund was seeded with just over $3 million in FY13 "free cash" and while it allowed the city to mitigate the impact of the drastic increase, it was one-time money which must be absorbed into the FY16 tax levy. The system is still on pace to reduce the Unfunded Actuarial Accrued Liability to zero on or before June 30, 2036. The forecasts were continuously updated as we incorporate actual collections and expenditures through the third quarter of FY16. These forecasts are an important financial planning tool for budgeting purposes, but it is important to bear in mind that they are estimates based on assumptions which often change rapidly. They allow for the finance team to anticipate future issues and take proactive—rather than reactive—measures.

Overall, estimated cherry sheet receipts were increased by $4 million over FY16 and estimated charges have increased by $1.9 million. However, the majority of the FY17 increase in local aid is in Chapter 70 aid, which goes directly to the Lowell School System. In FY15 and FY14, the increases in Chapter 70 were $5.2 million $2.3 million, respectively. Since 2012, Lowell's Chapter 70 allocation has increased by

anywhere from 3-6%. The Governor's proposed increase for FY16 was only 0.2% greater than what was appropriated in FY15. The increase in FY17 included in the House budget is 2.3% higher than FY16.

The 2007 changes to the Chapter 70 formula established an "ability to pay" component, whereby a target local share was established and the "ability to pay" is linked both to a community's property values and residents' income. Lowell saw a significant increase in the equalized valuation (EQV) of real property this year. While this is a positive sign of economic development, by virtue of the formula it reduces the amount of eligible funding. Lowell's preliminary net school spending requirement for FY17 is $183,238,362. This figure includes the cost for "maintenance of effort" services provided for the school department in-kind. 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 projection that Lowell will exceed its requirement by over $5 million in FY16 at the current funding level; the City Manager has increased the local cash contribution to the schools by $1 million. Unrestricted aid or 'UGGA' is proposed to increase by $998,447 over the FY16 allocation, according to the House budget.

With all of the aforementioned costs incorporated into the initial budget model, the bottom line—without any cuts to department requests and assuming an increase in the levy less than the state allowed 2.5%—is a gap of slightly over $10 million. Despite these challenges, a balanced budget has been achieved and is presented herewith. Many departments will have to do more with less, but the City Manager and the finance team are confident in their ability to innovate and operate at maximum efficiency.

The following tables are an informational overview of the House's proposed FY17 budget for receipts and charges, as compared with the FY16 "cherry sheet" amounts.

LOCAL AID & ASSESSMENTS, YEAR-OVER-YEAR COMPARISON

	FY16 Cherry Sheet Estimate	FY17 Governor's Proposal	FY17 HWM Proposal	Increase/ (Decrease)
Education				
Chapter 70	$135,511,265	$138,588,381	$138,588,381	$3,077,116
Charter Tuition Reimbursement	$3,619,181	$4,411,577	$3,378,927	($240,254)
Sub-Total - Education Items	$139,130,446	$142,999,958	$141,967,308	$2,836,862
General Government				
Unrestricted Aid (UGGA)	$23,219,704	$24,218,151	$24,218,151	$998,447
Urban Revitalization	$509	$509,000	$509,000	$508,491
Veterans Benefits	$697,697	$697,697	$583,725	($113,972)
State Owned Land	$201,060	$199,414	$199,414	($1,646)
Exemptions: VMB & Elderly	$299,223	$108,934	$108,934	($190,289)
Offset Receipts				
Public Libraries	$166,653	$166,477	$166,477	($176)
Sub-Total - General Government	$24,584,846	$25,899,673	$25,785,701	$1,200,855
TOTAL ESTIMATED RECEIPTS	**$163,715,292**	$168,899,631	$167,753,009	**$4,037,717**

	FY16 Cherry Sheet Estimate	FY17 Governor's Proposal	FY17 HWM Proposal	Increase/ (Decrease)
State Assessments and Charges				
Mosquito Control Projects	$60,617	$69,437	$69,437	$8,820
Air Pollution Districts	24,617.00	25,123.00	25,123.00	506.00
RMV Non-Renewal Surcharge	364,840.00	364,840.00	364,840.00	-
Sub-Total - Assessments & Charges	450,074.00	459,400.00	459,400.00	9,326.00
Transportation Authorities				
Regional Transit	946,119.00	969,772.00	969,772.00	23,653.00
Sub-Total - Transportation Authorities	946,119.00	969,772.00	969,772.00	23,653.00
Annual Charges Against Receipts				
Special Education	71,800.00	71,800.00	71,800.00	-
Sub-Total - Annual Charges	71,800.00	71,800.00	71,800.00	-
Tuition Assessments				
School Choice Sending Tuition	685,289.00	889,811.00	889,811.00	204,522.00
Charter School Sending Tuition	18,673,672.00	20,276,198.00	20,356,791.00	1,683,119.00
Sub-Total - Tuition Assessments	19,358,961.00	21,166,009.00	21,246,602.00	1,887,641.00
Grand Total - Cherry Sheet Assessments	**20,826,954.00**	22,666,981.00	22,747,574.00	**1,920,620.00**

CONCLUSION

The City Manager is submitting a budget to the City Council that supports Council priorities and the general programmatic and operational needs of the residents, while holding the line on taxes. A particular emphasis has been placed on the goal to evaluate all expenditures with a view of maintaining the strong fiscal position that the City has experienced over the past several years. It is a responsible budget that provides for the essential services to residents, while making critical investments to infrastructure in order to preserve the physical assets of the city and avoid deterioration.

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

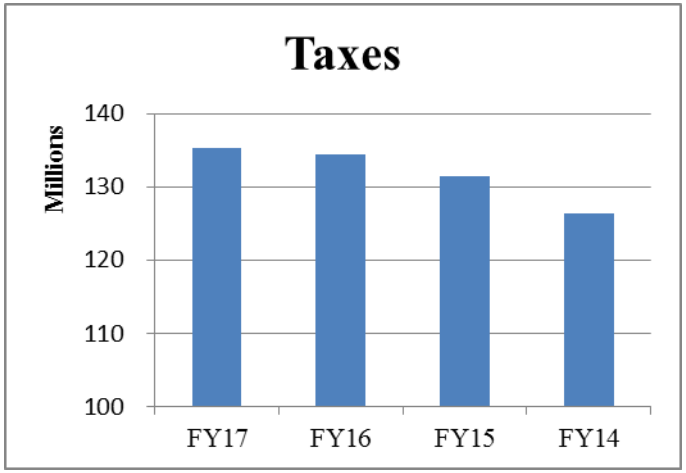
SUMMARY: OPERATING BUDGET

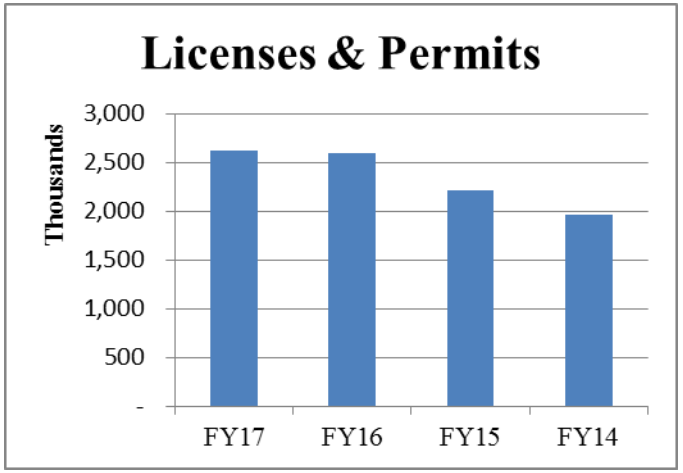
SUMMARY: OPERATING BUDGET (ALL FUNDS)		
PROGRAM EXPENDITURES		**FY17 BUDGET**
GENERAL GOVERNMENT	$	90,740,895
PUBLIC SAFETY	$	44,534,457
PUBLIC WORKS	$	39,828,794
HUMAN SERVICES	$	3,443,603
CULTURE/ RECREATION	$	2,040,531
EDUCATION	$	169,440,620
DEBT SERVICE (CAPITAL IMPROVEMENTS)	$	24,124,141
		$374,153,041

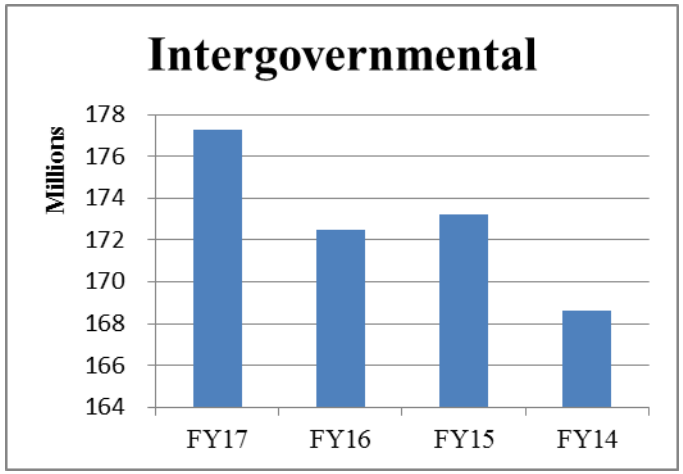
FINANCING PLAN	FY17 BUDGET
TAXES	135,290,791
LICENSES & PERMITS	2,618,400
CHARGES FOR SERVICES	56,383,641
INTERGOVERNMENTAL REVENUE	177,932,917
MISCELLANEOUS REVENUE	1,927,292
	$374,153,041

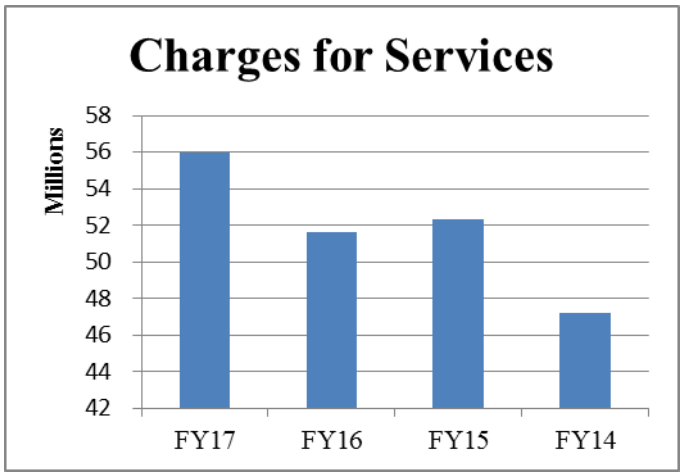
THREE YEAR REVENUE HISTORY

Fiscal Year	Taxes	Licenses and Permits	Intergovernmental Revenue	Charges for Services	Miscellaneous Revenue
FY17	**135,290,791**	**2,618,400**	**177,248,290**	**55,988,620**	**1,911,292**
FY16	134,353,737	2,595,334	172,514,516	51,618,321	5,714,742
FY15	131,480,224	2,211,117	173,210,194	52,322,682	5,008,833









REVENUE ASSUMPTIONS AND PROJECTIONS

Overall, the City's practice is to budget revenues conservatively and to plan growth based on historical data. Revenue projections for FY17 are based on actual collections from the past two completed fiscal years (FY14 and FY15) and projected collections for the current fiscal year (FY16). 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 FY15 budgeted revenues and expects to do the same in FY16. 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 due to the fact that local receipts are volatile from one year to the next, so budgeting conservatively is a financial best practice.

I. TAXES

Revenues from Taxes are projected to be approximately $135,290,791 and are based on the following sources:

a. REAL ESTATE AND PERSONAL PROPERTY

i. Real property tax is one of the primary sources of revenue for municipalities in the Commonwealth. Real property refers to land, buildings and improvements built on or attached to the land. The value of all taxable land is determined by the City's Board of Assessors. On a triennial basis, the State Department of Revenue recertifies property values. During intervening years, the city performs a statistical validation of values that is approved by the State.

ii. According to Massachusetts General Laws Ch. 59 § 2D, if real estate is improved in assessed value of over 50% by new construction and is issued an occupancy permit, the owner shall pay a pro rata amount.

b. NEW GROWTH

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

c. MOTOR VEHICLE EXCISE TAX

i. An excise tax is imposed on motor vehicles by the municipalities in which it is garaged at the time of registration. The State of Massachusetts sets the rate, which is currently $25.00 per $1,000.00 valuation. The RMV determines vehicle valuations using a formula based on manufacturer's list price and the year the vehicle was manufactured.

ii. An excise tax is also imposed on nautical vessels by the municipalities in which the vessel is habitually docked or situated. The boat's fair cash value is determined by the municipal assessor to compute the excise tax per vessel.

d. HOTEL/ MOTEL EXCISE TAX

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

e. MEALS EXCISE TAX

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

f. PENALTIES AND DELINQUENT INTEREST

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

g. IN LIEU OF TAXES PAYMENTS

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

II. LICENSES & PERMITS

Revenues from Licenses & Permits are projected to be approximately $2,618,400 and are based on the following sources:

a. LICENSES

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

- ✓ Liquor
- ✓ Special Alcohol
- ✓ Beer and Wine
- ✓ Amusement
- ✓ Auto-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

III. CHARGES FOR SERVICES

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

Revenues from Charges for Services are projected to be approximately $55,988,620 and are based on the following sources:

a. INDIRECT COST OF THE ENTERPRISE FUNDS

i. An indirect cost is one that cannot be directly or exclusively assigned to one service. Enterprises often benefit from expenditures made by the general fund. Indirect costs should be identified and allocated to the enterprise fund using clearly established formula to prorate the expense among departments. Indirect costs are appropriated in the general

fund, and operating transfers made by auditor to reimburse the general fund from the enterprise fund. All operating transfers from the enterprise fund are credited to the general fund's cash account, at no time is an operating transfer made to replenish an operating department appropriation.

b. TRASH/ RECYCLING SERVICES

c. FINES AND FOREFEITS
   i. Penalties levied for violations of the City's municipal code.

d. BASEBALL REVENUE

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

f. AMBULANCE REVENUE

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

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

j. ENTERPRISE REVENUES - PARKING

i. An important source of revenue for the City is the parking fund. This fund consists of the revenue from meter permits, meter collections, resident parking stickers, parking lots and garages, parking fines and interest earnings. These revenues are then distributed to help fund programs permitted under Ch. 844 of the Massachusetts General Laws. With limited tax revenues, the parking fund is a critical source of City revenue, and includes:

1. On-Street Parking Meter Collections
2. Off-Street Parking Lot Meter Collections- City operates nine lots with pay stations that accept cash and credit cards.
3. Parking Garages- There are 5,059 parking spaces in these facilities.
4. Use of meters- Payment is received when a request is made to use meter spaces in conjunction with street obstruction or closing permit, when granted by the department.
5. Resident stickers- To prevent commuter parking in residential areas, the department issues resident parking stickers/signs to Lowell residents to allow them to park in permit only areas.

IV. INTERGOVERNMENTAL REVENUE

GRANT FUNDS - In FY17, the City will continue to accept, appropriate and expend grants in a special revenue fund. Grants are accepted and appropriated year-round by the City Council at the time of notification by the grantor to the City. However, a small number of federal and state grants, imperative to the operating budgets of some departments, will be appropriated in the General Fund budget process.

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

Revenues from Intergovernmental Revenue are projected to be approximately $177,248,290 and are based on the following sources:

a. FEDERAL GRANTS

i. The following federal grants will be appropriated in FY17 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. The following state grants will be appropriated in the General Fund FY17. 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

V. MISCELLANEOUS REVENUE

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

Revenues from taxes are projected to be approximately $1,911,292 and are based on the following sources:

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

b. RENT/SALE OF CITY PROPERTY

c. FREE CASH

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

OPERATING BUDGET SUMMARY

Actual FY15	Projected FY16		Budget FY17
131,480,224	134,353,737	TAXES	135,290,791
2,211,117	2,595,334	LICENSES & PERMITS	2,618,400
52,322,682	51,618,321	CHARGES FOR SERVICES	56,383,641
173,210,194	172,514,516	INTERGOVERNMENTAL REVENUE	177,932,917
5,008,833	5,714,742	MISCELLANEOUS REVENUE	1,927,292
364,233,050	**366,796,651**		**374,153,041**

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TAXES
SUMMARY

Actual FY15	Projected FY16		Budget FY17
106,421,901	108,832,240	Real Property Tax	**112,744,572**
7,935,563	8,226,357	Personal Property Tax	**8,349,753**
3,171,566	2,247,217	New Growth	**2,150,000**
8,219,813	8,219,038	Motor Vehicle Excise Tax	**7,902,000**
282,189	282,189	Hotel/ Motel Excise Tax	**310,000**
1,041,016	1,125,000	Meals Excise Tax	**1,250,000**
3,280,415	4,204,746	Penalties & Delinq. Int.	**1,470,021**
1,127,761	1,216,950	In Lieu of Tax Payments	**1,114,445**
131,480,224	**134,353,737**		**135,290,791**

TAXES

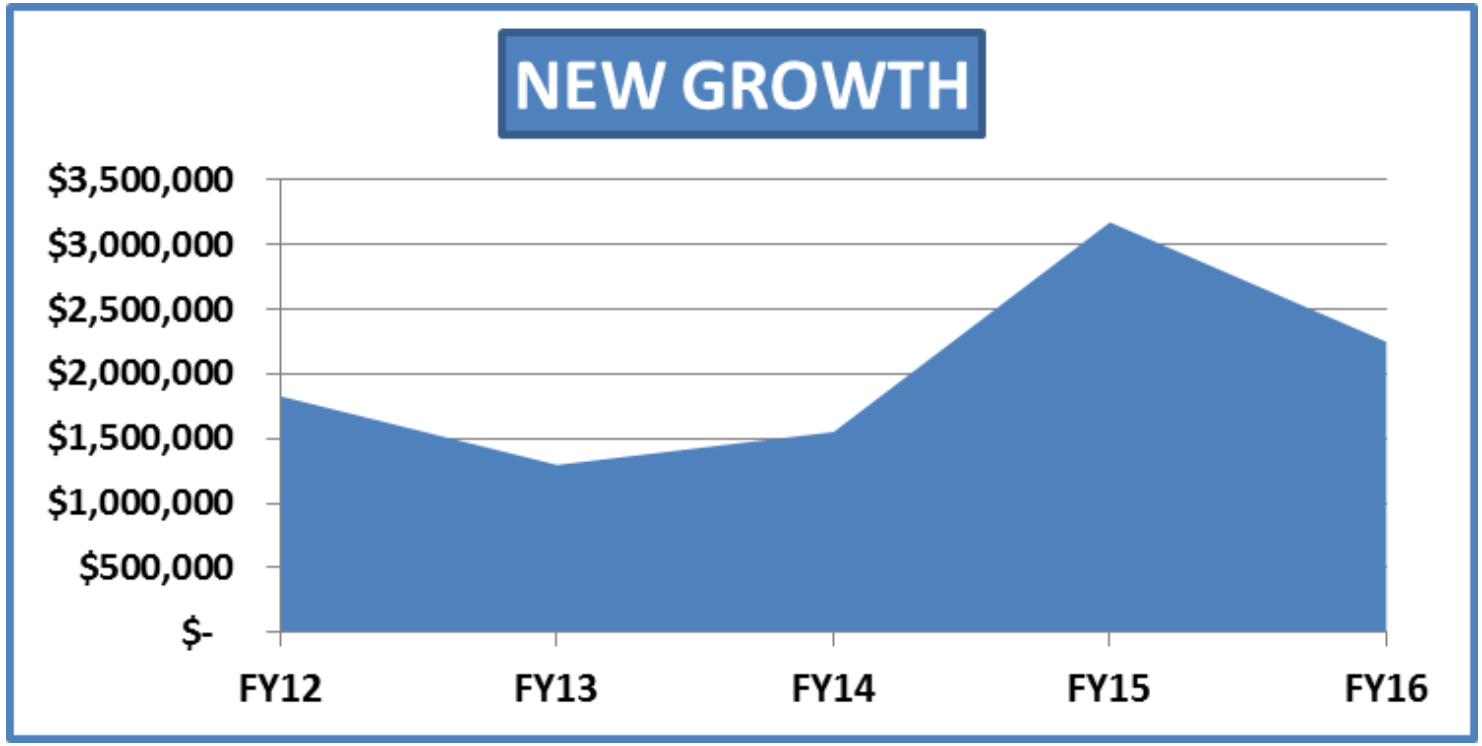
REAL ESTATE AND PERSONAL PROPERTY

Actual FY15	Projected FY16		Budget FY17
106,350,132	108,760,471	Real Property Tax	112,672,803
71,769	71,769	Pro Forma Tax (Ch. 59 §2D)	71,769
106,421,901	**108,832,240**		**112,744,572**

Actual FY15	Projected FY16		Budget FY17
7,935,563	8,226,357	Personal Property Taxes	8,349,753
7,935,563	**8,226,357**		**8,349,753**

TAXES
NEW GROWTH

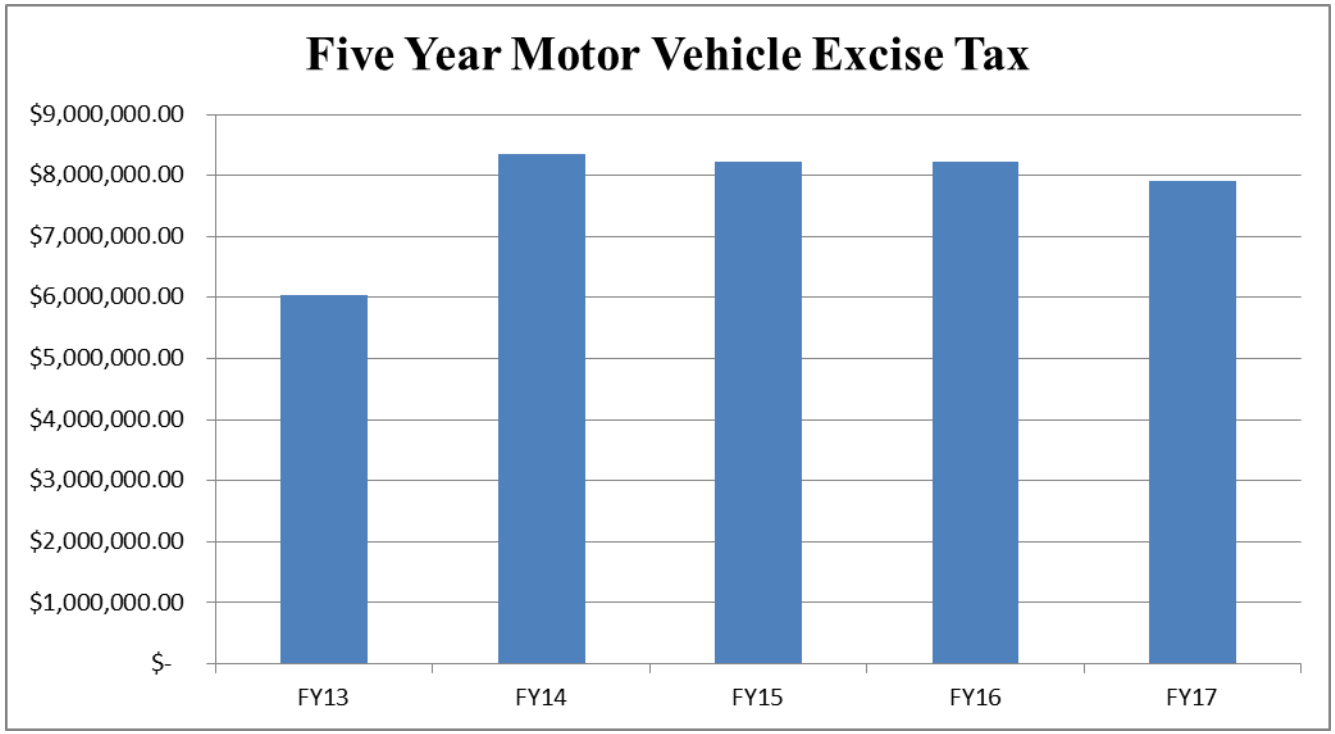
Actual FY15	Projected FY16		Budget FY17
3,171,566	2,247,217	New Growth	2,150,000
3,171,566	**2,247,217**		**2,150,000**



TAXES

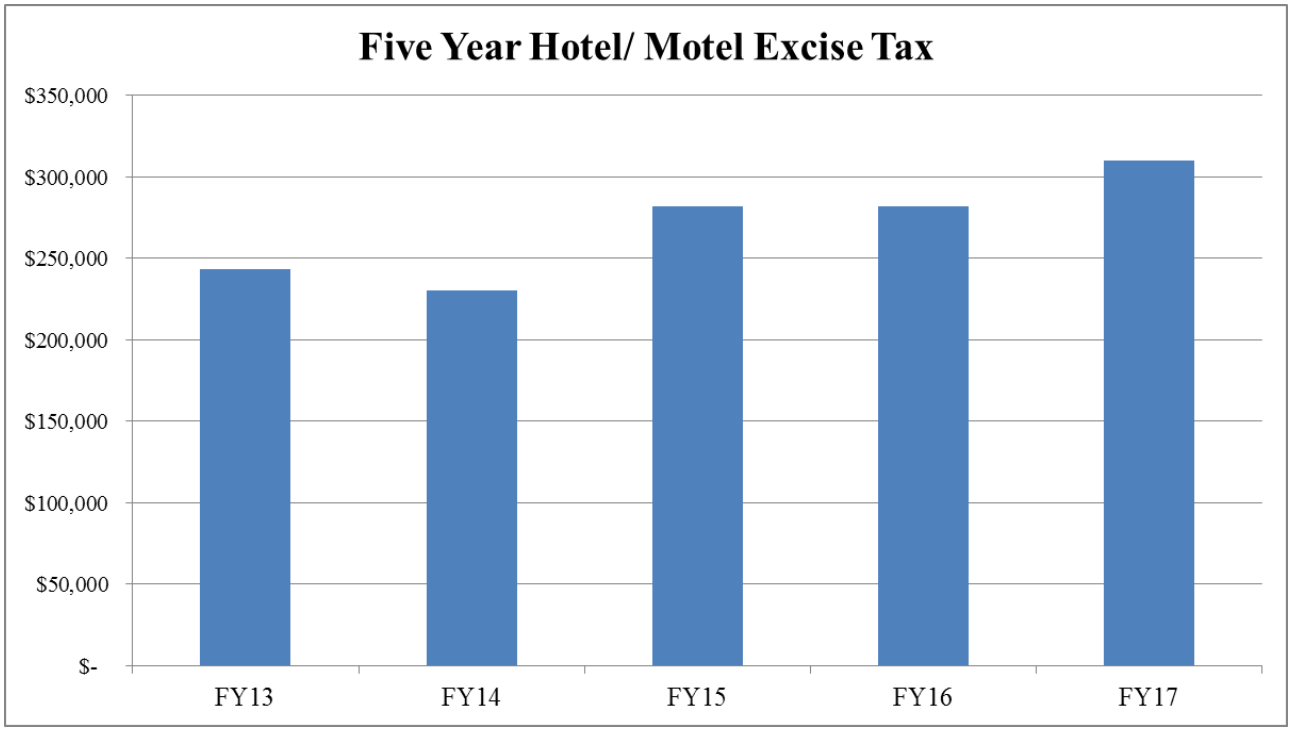
MOTOR VEHICLE AND BOAT EXCISE TAXES

Actual FY15	Projected FY16		Budget FY17
8,217,038	8,217,038	Motor Vehicle Excise	7,900,000
2,775	2,000	Boat Excise	2,000
8,219,813	**8,219,038**		**7,902,000**



TAXES
HOTEL/MOTEL

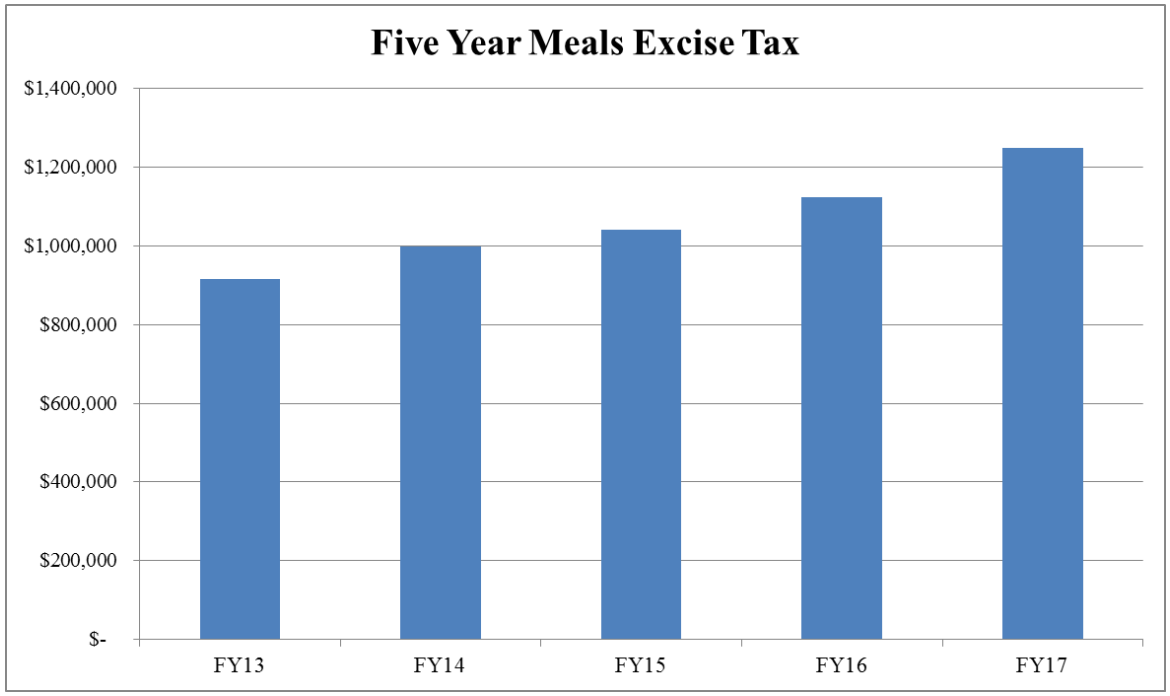
Actual FY15	Projected FY16		Budget FY17
282,189	282,189	Hotel/ Motel Tax	310,000
282,189	**282,189**		**310,000**



TAXES

MEALS EXCISE TAXES

Actual FY15	Projected FY16		Budget FY17
1,041,016	1,125,000	Meals Excise Tax	1,250,000
1,041,016	**1,125,000**		**1,250,000**



TAXES

PENALTIES AND DELINQUENT INTEREST

Actual FY15	Projected FY16		Budget FY17
1,847,986	2,300,000	Tax Liens Redeemed	-
-	-	Outstanding Personal Property	-
32,527	32,527	Personal Property (Penalty/ Interest)	50,689
304,633	304,633	Real Property (Penalty/ Interest)	304,633
94,699	159,631	Real Estate Return Fines	94,699
734,808	898,417	Motor Vehicle (Penalty/ Interest)	750,000
155,999	400,000	Tax Lien (Penalty/ Interest)	160,000
225	-	Misc. Other Fees	-
109,538	109,538	Lien Certificates	110,000
3,280,415	**4,204,746**		**1,470,021**

TAXES

PAYMENT IN-LIEU-OF-TAXES (PILOT)

Actual FY15	Projected FY16		Budget FY17
840,811	930,000	Payments in Leiu of Taxes	1,000,000
286,950	286,950	Urban Redevelopment (Ch. 121a)	114,445
1,127,761	**1,216,950**		**1,114,445**

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LICENSES AND PERMITS

SUMMARY

Actual FY15	Projected FY16		Budget FY17
535,879	774,625	Licenses	764,900
1,675,238	1,820,709	Permits	1,853,500
2,211,117	**2,595,334**		**2,618,400**

LICENSES AND PERMITS

LICENSES

Actual FY15	Projected FY16		Budget FY17
276,675	400,000	Liquor Licenses	400,000
16,550	16,550	Special Alcohol Licenses	16,250
40,825	40,825	Beer & Wine Licenses	50,000
10,675	15,000	Amusement Licenses	10,000
2,135	2,500	Auto - 2nd Hand Licenses	2,000
125	1,000	Health - Wagon	-
17,325	25,000	Common Victualler	25,000
35,684	60,000	Misc. Licenses	60,000
12,675	13,000	Auto Used Car Licenses	13,000
2,200	2,000	Funeral Director Licenses	2,200
2,500	3,000	Health - Catering	3,000
1,100	1,200	Auto Junk Dealer Licenses	1,200
1,280	1,000	Sunday Entertainment	1,000
10,900	15,000	Taxi Licenses	9,000
17,750	1,800	Tobacco Licenses	17,750
20,110	23,000	Marriage Licenses	23,000
4,000	3,750	Health - Body Art Licenses	4,500
2,400	25,000	Health - Misc. Licenses	2,000
60,970	125,000	Health - Dumpster	125,000
535,879	**774,625**		**764,900**

LICENSES AND PERMITS

PERMITS

Actual FY15	Projected FY16		Budget FY17
74,125	90,000	DPW - Street Openings	75,000
-	2,500	Health Dept. - Misc.	2,500
8,375	25,000	Police - Firearms	9,000
76,990	76,990	Fire - Smoke Detectors	75,000
16,730	17,000	Business Permits	17,000
720	1,000	City Clerk - Mortgage	1,000
22,740	25,000	Health - Burial	23,000
5,050	7,500	Health - Bakery	5,000
857,554	900,000	Building Permits	950,000
86,946	85,000	Plumbing	85,000
15,450	16,000	Garage & Gas	16,000
42,198	44,000	Gas Permits	42,000
1,625	2,750	Canteen Trucks	16,000
350	1,000	Ice Cream - Manufacturer	500
164,922	201,969	Rental Units	164,000
53,765	55,000	Fire - Misc. Permits	55,000
2,400	3,000	Health - Public Pools	2,500
86,530	125,000	Occupancy Permits	144,000
3,425	3,000	Lodging House	3,000
31,188	24,000	Parks & Rec	50,000
20,110	23,000	Marriage - JP Fees	23,000
49,060	50,000	Sheet Metal	45,000
18,000	18,000	Special Events Permits	15,000
36,985	24,000	Misc. Permits	35,000
1,675,238	**1,820,709**		**1,853,500**

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INTERGOVERNMENTAL REVENUE

SUMMARY

Actual FY15	Projected FY16		Budget FY17
1,222,494	1,611,219	Federal Grants	1,259,528
586,996	465,363	State Grants	395,895
167,298,366	168,570,934	State Cherry Sheet Revenue	170,469,730
4,102,338	1,867,000	Available Funds - Local	5,807,764
173,210,194	**172,514,516**		**177,932,917**

INTERGOVERNMENTAL REVENUE

FEDERAL

Actual FY15	Projected FY16		Budget FY17
-	450,000	FEMA Reimbursement (Snow & Ice)	-
699,098	637,823	Medicaid Reimbursement	699,098
523,396	523,396	Medicare Part D Reimbursement	560,430
1,222,494	**1,611,219**		**1,259,528**

INTERGOVERNMENTAL REVENUE
STATE LOCAL

Actual FY15	Projected FY16		Budget FY17
18,748	18,748	COOL/ Cultural Affairs Grant Funding	-
156,000	225,000	40R Revenue	-
26,314	-	Reimbursement - Extended Polling	25,000
		UML Debt Reimbursement	149,280
385,934	221,615	Various Grant - Reimbursement to General Fund	221,615
586,996	**465,363**		**395,895**

INTERGOVERNMENTAL REVENUE

AVAILABLE FUNDS - LOCAL

Actual FY15	Projected FY16		Budget FY17
45,000	60,000	Perpetual Care	-
-	-	Property Maintenance (Revolving)	375,000
-	725,000	Sale of City Property (Revolving)	255,000
-	310,000	Vacant/ Foreclosed Property (Revolving)	563,627
65,000	60,000	Sale of Cemetery Lots	-
500,000	500,000	Health Funding	250,000
-	-	Overlay Surplus	1,750,000
-	-	Capital Debt Service Stabilization	955,290
452,338	100,000	Salary Stabilization	400,000
3,000,000	70,000	Pension Reserve (Stabilization)	-
40,000	42,000	Dog Licenses	
-	-	Police Training (Receipt Reserved)	21,611
-	-	General Stabilization	1,237,236
4,102,338	**1,867,000**		**5,807,764**

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INTERGOVERNMENTAL REVENUE

CHERRY SHEET - SUMMARY

Actual FY15	Projected FY16		Budget FY17
135,128,765	135,511,265	School Funding (Chapter 70)	138,588,381
8,092,256	8,132,985	Education Reimbursement	6,262,125
24,077,345	24,926,684	General Gov't Reimbursement/ Distribution	25,619,224
167,298,366	**168,570,934**		**170,469,730**

INTERGOVERNMENTAL REVENUE

CHERRY SHEET - SCHOOL – LOCAL AID (CHAPTER 70)

Actual FY15	Projected FY16		Budget FY17
135,128,763	135,511,265	School/ Chapter 70	138,588,381
135,128,763	**135,511,265**		**138,588,381**

INTERGOVERNMENTAL REVENUE

CHERRY SHEET – EDUCATION REIMBURSEMENT

Actual FY15	Projected FY16		Budget FY17
109,518	-	School Lunch Program	-
3,157,308	3,307,556	Charter School Tuition Reimbursement	3,378,927
4,825,430	4,825,429	School Building Authority Reimbursement (MSBA)	2,883,198
8,092,256	**8,132,985**		**6,262,125**

INTERGOVERNMENTAL REVENUE

GENERAL GOVERNMENT REIMBURSEMENT

Actual FY15	Projected FY16		Budget FY17
22,412,842	23,219,704	Unrestricted General Government Aid (UGGA)	24,218,151
835,971	697,697	Veterans' Benefits	583,725
201,060	201,060	State Owned Land	199,414
118,472	299,223	Vets/ Blind Exemption	108,934
509,000	509,000	ACRE Redevelopment Reimbursement	509,000
24,077,345	**24,926,684**		**25,619,224**

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CHARGES FOR SERVICES

SUMMARY

Actual FY15	Projected FY16		Budget FY17
6,242,886	6,701,343	Indirect Cost of the Enterprise Funds	8,912,318
3,268,402	3,228,202	Trash/ Recycling Services	3,268,402
1,361,126	1,375,125	Fines and Forefeits	1,515,600
71,717	118,553	Baseball Revenue	126,479
-	-	HOST revenue	50,000
194,842	194,842	Cemetery Openings	190,000
253,891	262,777	Ambulance Revenue	271,974
867,298	700,000	Cable Franchise Fee	750,000
10,895,253	11,607,857	Enterprise Revenues - Water	12,368,081
22,296,140	20,734,801	Enterprise Revenues - Wastewater	22,386,705
6,871,127	6,694,821	Enterprise Revenues - Parking	6,544,082
52,322,682	**51,618,321**		**56,383,641**

CHARGES FOR SERVICES

ENTERPRISE REIMBURSEMENT

Actual FY15	Projected FY16		Budget FY17
2,111,697	2,342,203	Water Utility - Indirect Costs (Reimburse General Fund)	3,049,298
3,526,531	3,651,374	Wastewater Utility - Indirect Costs (Reimburse General Fund)	4,643,336
604,658	707,766	Parking Enterprise - Indirect Costs (Reimburse General Fund)	1,219,684
6,242,886	**6,701,343**		**8,912,318**

CHARGES FOR SERVICES

FINES AND FORFEITS

Actual FY15	Projected FY16		Budget FY17
1,608	2,000	Constable Fees	2,000
-	-	Sewer Liens	
10,492	46,500	Inspectional - 21D Violations	10,000
658,517	773,125	Court Fines	775,000
270	-	Marijuana Fines	100
162,180	150,000	Motor Vehicle Non-renewal Fees	160,000
314,572	200,000	Police Towing Reimbursement	300,000
4,027	-	148A Violations	-
186,166	180,000	Police - Special Detail Receipts	200,000
11,042	12,500	Code & Inspection Fines	12,500
-	-	Code & Inspection Signs	5,000
1,200	1,000	Health - Tobacco Fines	1,000
5,177	5,000	Health - 21D Violations	45,000
5,875	5,000	Health - Night Soil	5,000
1,361,126	**1,375,125**		**1,515,600**

CHARGES FOR SERVICES

CABLE FRANCHISE FEE

Actual FY15	Projected FY16		Budget FY17
847,298	650,000	Cable Franchise Fee	700,000
20,000	50,000	Comcast Capital	50,000
867,298	**700,000**		**750,000**

CHARGES FOR SERVICES
TRASH FEES

Actual FY15	Projected FY16		Budget FY17
3,266,202	3,226,202	Trash/ Recycling Services	3,266,202
2,200	2,000	Dumpster Fees	2,200
3,268,402	**3,228,202**		**3,268,402**

CHARGES FOR SERVICES
CEMETERY

Actual FY15	Projected FY16		Budget FY17
194,842	194,842	Cemetery Openings	190,000
194,842	**194,842**		**190,000**

CHARGES FOR SERVICES

AMBULANCE REVENUE

Actual FY15	Projected FY16		Budget FY17
253,891	262,777	Ambulance Recoverable Costs	271,974
253,891	**262,777**		**271,974**

CHARGES FOR SERVICES
PARKING ENTERPRISE

Actual FY15	Projected FY16		Budget FY17
930,764	930,764	Garage Fees - Ayotte	780,000
1,005,106	1,005,106	Garage Fees - Downes	1,005,106
184,217	184,217	Lot Fees - Davidson	184,217
1,029,183	1,029,183	Garage Fees - Roy	1,029,183
1,173,184	1,173,184	Parking Meters/ Kiosks	1,173,184
841,685	841,685	Garage Fees - Early	841,685
(25)	(25)	Parking Ticket - Reg. Fees	-
491,256	491,256	Garage Fees - Lower Locks	491,256
91,445	91,445	Parking Ticket - Late Fees	91,445
216,258	216,258	Parking Ticket - Mark Fees	216,258
26,486	26,486	Rental - Pass Card Fees	26,486
20,969	20,696	Sign Permits	20,696
681,616	681,616	Parking Tickets - Fines	681,616
2,950	2,950	Other Interest	2,950
176,033	-	Retained Earnings of the Utility	-
6,871,127	**6,694,821**		**6,544,082**

CHARGES FOR SERVICES
WASTEWATER UTILITY

Actual FY15	Projected FY16		Budget FY17
11,109,004	11,782,166	Local Usage	14,352,188
1,386,418	1,125,000	Septage Receipts	1,342,000
955,162	800,000	Sewer Leins	955,000
850	4,500	Pre-Treatment Permits	4,500
18,290	18,000	Laboratory Analysis	18,180
1,236,017	2,235,017	Tewksbury Assessment	1,254,474
1,498,293	1,582,947	Chelmsford Assessment	1,457,835
1,572,692	1,935,349	Dracut/ Tyngsboro Assessment	1,521,802
149,923	178,000	Miscellaneous Other	178,000
-	-	Junk/ Scrap	100
4,369,491	1,073,822	Retained Earnings of the Utility	1,302,626
22,296,140	**20,734,801**		**22,386,705**

CHARGES FOR SERVICES
WATER UTILITY

Actual FY15	Projected FY16		Budget FY17
755,387	755,387	Water Lien Revenue	755,387
9,722,472	9,722,472	Water Usage	9,722,472
237,639	237,639	Water Miscellaneous	307,599
12,055	12,055	Junk/ Scrap	12,055
97,740	97,740	Solar Renewable Energy Credits	120,000
-	-	Water Misc. Revenue	228,025
69,960	69,960	Water Bulk	-
-	712,604	Retained Earnings of the Utility	1,222,543
10,895,253	**11,607,857**		**12,368,081**

MISCELLANEOUS REVENUE

SUMMARY

Actual FY15	Projected FY16		Budget FY17
3,282,075	2,156,438	Interest Earnings	976,292
850,000	2,778,701	Free Cash	-
876,758	779,603	Other Miscellaneous Receipts	951,000
5,008,833	**5,714,742**		**1,927,292**

MISCELLANEOUS REVENUE
INTEREST EARNINGS

Actual FY15	Projected FY16		Budget FY17
226,292	175,000	Interest on Investments	226,292
220,913	225,000	Other Misc. Interest	225,000
2,778,701	-	Free Cash	-
2,772	1,731,438	Premium From Bond Sale	500,000
53,397	25,000	Premium From Note Sale	25,000
3,282,075	**2,156,438**		**976,292**

MISCELLANEOUS REVENUE

OTHER MISCELLANEOUS REVENUE

Actual FY15	Projected FY16		Budget FY17
77,270	77,270	Treasurer's Miscellaneous	85,000
252	2,000	Junk Revenue Miscellaneous	2,000
-	-	Various Department Bids & Specs	-
31,188	24,000	Parks Miscellaneous Rent	50,000
25,388	25,389	Library Miscellaneous	25,000
-	-	Cemetery Misc.	16,000
4,783	5,000	Assessors' Miscellaneous	5,000
39,574	39,574	Data Processing - Misc.	30,000
219,612	200,000	City Clerk Miscellaneous	233,000
2,066	2,067	Elections Miscellaneous	2,000
-	-	Planning Board - Advertising & Recording	-
23,831	25,000	Board of Appeals Fees	25,000
20,801	48,000	Police Department Misc.	20,000
8,777	8,777	Fire Department Misc.	7,000
4,526	4,526	Code and Inspection - Misc.	4,000
29,380	25,000	Sealer Misc.	30,000
37,865	34,000	Engineers Misc.	34,000
228,603	200,000	Wire Misc.	225,000
54,607	58,000	Health - Food Establishments	58,000
125	1,000	Health - Wagon License	-
68,110	-	Auditorium Revenue	100,000
-	-	Miscellaneous Enterprise	-
-	-	Lellacheur Debt Reimbursement	-
876,758	**779,603**		**951,000**

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FISCAL YEAR

2017

SECTION IV

DEPARTMENTAL DETAILS

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

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LEGISLATIVE

SUMMARY

Actual FY15	Approved FY16	PROGRAM EXPENDITURES	Budget FY17
146,685	147,500	CITY COUNCIL	148,500
55,191	52,830	OFFICE OF THE MAYOR	63,828
334,507	343,116	CITY CLERK	391,567
536,384	**543,446**		**603,895**

FINANCING PLAN	Budget FY16
TAXES	280,503
LICENSES AND PERMITS	-
CHARGES FOR SERVICES	-
INTERGOVERNMENTAL REVENUE	20,392
MISCELLANEOUS REVENUE	303,000
	603,895

LEGISLATIVE
CITY COUNCIL

EDWARD J. KENNEDY
MAYOR

PERSONAL SERVICES	$141,000
ORDINARY EXPENSES	7,500
TOTAL FY17 BUDGETED EXPENDITURES	**$148,500**

MISSION & SERVICES OVERVIEW

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

The City Council is the legislative body of the City of Lowell. All local ordinances and budget appropriations are approved by this body. The City Council conducts public hearings on significant decisions, providing the public an opportunity to express their opinion. The City Council can also request information on various topics from the City Manager and his 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	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W Perm.	141,619	140,000	141,000	141,000
Total	141,619	140,000	141,000	141,000
Expenses				
Advertising	5,066	7,500	7,500	7,500
Total	5,066	7,500	7,500	7,500
TOTAL BUDGET	**146,685**	**147,500**	**148,500**	**148,500**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 141,000
ORDINARY EXPENDITURES		$ 7,500
TOTAL FY17 BUDGETED EXPENDITURES		$ 148,500

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 141,000**
REAL ESTATE TAXES	$ 141,000	
INTERGOVERNMENTAL REVENUE		**$ 7,500**
UNRESTRICTED AID (UGGA)	$ 7,500	
TOTAL FY17 BUDGETED REVENUES		$ 148,500

LEGISLATIVE
OFFICE OF THE MAYOR

EDWARD J. KENNEDY
MAYOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-25)	PERSONAL SERVICES	$51,428
PERSONNEL LIST (PAGE VII-58)	ORDINARY EXPENSES	$12,400
	TOTAL FY17 BUDGETED EXPENDITURES	**$63,828**

MISSION & SERVICES OVERVIEW

The Mayor's Office strives to keep an open line of communication between the office and the public.

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 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.

EXPENSE DETAILS

MAYOR'S OFFICE - 121	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W-Perm	48,531	49,930	51,428	51,428
Total	48,531	49,930	51,428	51,428
Expenses				
Office Supplies	1,183	1,400	1,900	1,900
Office Operations	1,916	1,500	2,000	2,000
Council Travel/ Training/ Seminars	-	-	5,000	5,000
Mayoral Portrait	3,560	-	3,500	3,500
Total	6,659	2,900	12,400	12,400
TOTAL BUDGET	**55,191**	**52,830**	**63,828**	**63,828**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 51,428
ORDINARY EXPENDITURES		$ 12,400
TOTAL FY17 BUDGETED EXPENDITURES		$ 63,828

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 50,936**
REAL ESTATE TAXES	$ 50,936	
INTERGOVERNMENTAL REVENUE		**$ 12,892**
UNRESTRICTED AID (UGGA)	$ 12,892	
TOTAL FY17 BUDGETED REVENUES		$ 63,828

LEGISLATIVE

OFFICE OF THE CITY CLERK

MICHAEL GEARY

CITY CLERK

DEPARTMENT ORGANIZATION CHART (PAGE VII-26)	PERSONAL SERVICES	$376,417
PERSONNEL LIST (PAGE VII-58)	ORDINARY EXPENSES	$15,150
LOWELLSTAT CHARTS (PAGE VII-93)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$391,567**

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. In furtherance of that the Office is in the process of updating storage locations as well as utilizing digitized storage.

The City Clerk creates and maintains all of the Agendas and Minutes of each and every City Council Meeting and the eighteen 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 Meetings 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 the 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' ethic 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.

ACCOMPLISHMENTS

- Provided staff for 18 City Council Subcommittees, including conducting meetings off the premises.
- In addition to the ongoing digitization of storage, retrieval and issuance of all current vital records, the City Clerk's Office through the assistance of volunteers inventoried all existing historical records (vital and otherwise) within City Hall.
- Implemented the Vitals Information Processing (VIP) Project to develop a web-based statewide death record processing system.
- Initiated software to track and share information regarding new business certificates filed with the City.
- Successfully provided information to City employees and board members to register and complete State Ethics and Open Meeting Law requirements.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Purchase scanners for all head clerks in the City Clerk's Office.	Complete
FY16	Develop Business Certificate tracking method.	Complete
FY17	Research and review fee schedule with possible updates.	New
FY17	Develop and implement physician registration with City.	New
FY17	Streamline and coordinate flammable liquids permitting.	New
FY17	Update work area for efficiency and appearance to general public.	New

PERFORMANCE METRICS[11]

Measurement	Prior Year Actuals CY2014	Prior Year Actuals CY2015	YTD CY2016	CY2017 Target
Birth Records	11,498	12,119	4,518	12,119
Death Records	6,524	6,387	2,261	6,387
Marriage Records	2,191	2,217	788	2,217
Marriage Intentions	690	714	233	714
Dog Licenses	1,763	1,468	863	1,468

[11] All City Clerk Data is reported by Calendar Year

EXPENSE DETAILS

CITY CLERK - 161	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W - Perm	319,337	326,216	374,511	376,417
S&W - OT	-	-	-	-
Total	319,337	326,216	374,511	376,417
Expenses				
Repair & Maint. Equipment	420	1,500	1,500	750
Professional Services	5,500	5,500	6,000	6,000
Printing & Binding	595	1,000	1,000	600
Office Supplies	3,561	3,600	3,600	2,500
Dues & Subscriptions	250	300	300	300
Computer Equip/ Soft.	4,845	5,000	5,000	5,000
Total	15,171	16,900	17,400	15,150
TOTAL BUDGET	**334,507**	**343,116**	**391,911**	**391,567**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY	
PERSONAL SERVICES		$	376,417
ORDINARY EXPENDITURES		$	15,150
TOTAL FY17 BUDGETED EXPENDITURES		$	391,567

FINANCING PLAN	DETAIL		SUMMARY	
TAXES			**$**	**88,567**
REAL ESTATE TAXES	$	88,567		
MISCELLANEOUS REVENUE			**$**	**303,000**
CITY CLERK MISCELLANEOUS	$	233,000		
MARRIAGE LICENSES	$	23,000		
BUSINESS PERMITS	$	17,000		
MARRIAGE - JP FEES	$	30,000		
TOTAL FY17 BUDGETED REVENUES			$	391,567

CITY MANAGER

CITY MANAGER

SUMMARY

KEVIN J. MURPHY

CITY MANAGER

Actual FY15	Approved FY16	PROGRAM EXPENDITURES	Budget FY17
5,544,215	5,416,492	OFFICE OF THE CITY MANAGER	5,781,722
22,668	50,000	MANAGER - TRANSFER TO SCHOOLS	50,000
324,276	325,000	MARKETING & DEVELOPMENT	440,000
-	262,680	CONTINGENCY	251,253
-	200,000	RESERVE FOR WAGES	-
246,494	260,000	CABLE ACCESS	190,200
111,738	137,170	CULTURAL AFFAIRS/ SPECIAL EVENTS	175,085
6,249,391	**6,651,342**		**6,888,259**

FINANCING PLAN	Budget FY17
TAXES	3,676,170
LICENSES AND PERMITS	2,000
CHARGES FOR SERVICES	1,239,558
INTERGOVERNMENTAL REVENUE	1,970,532
	6,888,259

CITY MANAGER

OFFICE OF THE CITY MANAGER

KEVIN J. MURPHY

CITY MANAGER

DEPARTMENT ORGANIZATION CHART (PAGE VII-27)	PERSONAL SERVICES	$1,927,722
PERSONNEL LIST (PAGE VII-58)	ORDINARY EXPENSES	$3,854,000
	TOTAL FY17 BUDGETED EXPENDITURES	**$5,781,722**

MISSION & SERVICES OVERVIEW

To better the community by strengthening the commitment to public safety, education, and economic development 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 WinterFest. The City Manager's Office also oversees the LowellSTAT Program which focuses on utilizing data-driven decision-making to make City government more effective, efficient, and transparent.

ACCOMPLISHMENTS

- Allocated almost $19 million to the Lowell Public Schools to meet and likely exceed the City's Net School Spending requirements.
- Oversaw an holistic approach to public safety by instituting the Neighborhood Expedited Enforcement Directive (NEED). The NEED program is a multipronged approach to bring problem properties throughout the City into compliance through a tiered violation process focused on code violations.
- The City Manager's commitment to public safety resulted in the addition of 4 new sworn police officers in FY16.
- Implemented the FY16 Capital Plan which made strategic investments in infrastructure, public safety, education, and economic development.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Curb gun violence by creating a proactive street crime initiative and a more robust investigations unit, as well as utilizing state and federal assistance and incorporating community involvement. Also, the FY17 capital plan created funding for a shot detection system. *In 2015, there was a 32% reduction in incidents involving firearms from 2014.*	Ongoing
FY16	Improve curb appeal by investing in the built environment of the City in a fiscally and environmentally stable way, utilizing Ch. 90 aid, grant money, and capital budgeting. *Authorized over $4 million in paving and curbing between Chapter 90 and Capital Funds as part of the FY16 Capital Plan.*	Ongoing
FY16	Improve public safety by rolling out the Neighborhood Expedited Enforcement Directive (NEED), an effective partnership between Development Services, Police, and Fire Departments used to swiftly correct problem properties with a history of illegal activities. *First list of properties were successfully targeted in FY16. The second round of problem landlords/properties has been determined and will be focused on in FY17.*	Ongoing
FY17	Improve community safety and wellbeing by collaborating with stakeholders to continue to address the opioid epidemic.	New
FY17	Continue to meet and exceed Net School Spending in order to provide sufficient funding for Lowell Public School students.	New
FY17	Continue the progress in the Hamilton Canal District including beginning the construction of a new parking garage.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	FY2015	YTD FY2016	FY2017 Target
LowellSTAT reports completed	11	9	5	10
LowellSTAT Meetings	9	10	7	12
Number of LowellSTAT followers on Twitter	409	589	714	800
Number of City Council Meetings	32	39	33	32
Number of motions responded to	211	145	165	200
Number of motions responded to per City Council meeting	7	4	5	5
Number of followers on City's Twitter	2,539	3,998	5,222	5,500
Number of City's Facebook Likes	2,068	3,275	4,736	5,250

EXPENSE DETAILS

CITY MANAGER - 123	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
Salaries & Wages - Permanent	475,887	523,142	427,722	427,722
Salaries & Wages - Temporary	33,192	20,000	45,000	-
Sick Leave Incentive	1,719,726	1,500,000	1,600,000	1,500,000
Total	2,228,805	2,043,142	2,072,722	1,927,722
Expenses				
School Electricity	1,983,129	2,100,000	2,484,300	2,500,000
School Heating/Gas	1,289,965	1,200,000	1,300,000	1,290,000
Repair & Maint. Equipment	-	500	500	500
Leasing Equipment & Service	-	1,600	1,600	1,600
Professional Services	22,013	45,000	50,000	30,000
Advertising	-	2,000	2,000	2,000
Office Supplies	1,471	1,600	4,500	4,500
Misc.- Supplies - Other	573	500	500	-
Mass. Municipal Association Dues	15,327	16,000	16,000	16,000
In-State Travel Reimbursement	1,412	1,000	1,000	1,000
Transportation Reimbursement & Seminar	94	250	500	500
Out of State Travel	-	2,000	5,000	5,000
Office Furniture & Equip	526	500	500	500
Computer Equipment & Seminar	-	400	400	400
Dues & Subscriptions	900	2,000	2,000	2,000
Total	3,315,410	3,373,350	3,868,800	3,854,000
TOTAL BUDGET	**5,544,215**	**5,416,492**	**5,941,522**	**5,781,722**

LOWELL SCHOOL SYSTEM	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Medicaid Reimbursement Expense	22,668	50,000	50,000	50,000
Total	22,668	50,000	50,000	50,000
TOTAL BUDGET	**22,668**	**50,000**	**50,000**	**50,000**
MARKETING DEVELOPMENT				
	FY15 Actual	**FY16 Approved**	**FY17 Request**	**FY17 Manager**
Professional Auditorium	-	-	-	190,000
Business/Marketing Development, CVB	199,405	200,000	200,000	175,000
Cultural Development	50,000	50,000	-	-
Special Events	49,872	50,000	50,000	50,000
Merrimack Repertory Theatre	25,000	25,000	25,000	25,000
Total	324,276	325,000	275,000	440,000
TOTAL BUDGET	**324,276**	**325,000**	**275,000**	**440,000**
MANAGER'S CONTINGENCY	**FY15 Actual**	**FY16 Approved**	**FY17 Request**	**FY17 Manager**
Reserve Fund	-	262,680	500,000	251,253
Reserve for wages	-	200,000	-	-
Total	-	462,680	500,000	251,253
TOTAL BUDGET	**-**	**462,680**	**500,000**	**251,253**
CABLE ACCESS	**FY15 Actual**	**FY16 Approved**	**FY17 Request**	**FY17 Manager**
Personnel				
Salaries & Wages - Perm	-	10,000	10,000	10,000
Holiday	-	-	-	-
Total	-	10,000	10,000	10,000
Expenses				
Salaries & Wages - Perm	-	10,000	10,000	10,000
Holiday	-	-	-	-
Legal & filing Fees	-	1,800	1,800	1,800
Contracted Services	-	125,000	125,000	125,000
Misc - Supplies - Other	125,000	500	500	500
Dues & Subscriptions	-	100	100	100
Trans. Reimbursement & Seminars	-	-	-	-
Equipment - Other	15,000	15,000	15,000	15,000
Transfer to Lowell Schools	93,694	95,000	95,000	25,000
Transfer to Lowell Voc.	12,800	12,800	12,800	12,800
Total	246,494	250,200	250,200	180,200
TOTAL BUDGET	**246,494**	**260,200**	**260,200**	**190,200**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
EXECUTIVE - OFFICE OF THE MANAGER		**$ 5,781,722**
PERSONAL SERVICES	1,927,722	
ORDINARY EXPENDITURES	3,854,000	
MANAGER - MEDICAID EXPENSE		**$ 50,000**
ORDINARY EXPENDITURES	50,000	
MARKETING DEVELOPMENT		**$ 440,000**
ORDINARY EXPENDITURES	440,000	
CONTINGENCY		**$ 251,253**
ORDINARY EXPENDITURES	251,253	
CABLE ACCESS		**$ 190,200**
PERSONAL SERVICES	10,000	
ORDINARY EXPENDITURES	142,400	
TRANSFER TO GLRTHS	37,800	
	TOTAL FY17 BUDGETED EXPENDITURES	$ 6,713,175

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 3,503,085**
REAL ESTATE TAXES	$ 2,705,962	
LOCAL MEAL TAX	$ 500,000	
HOTEL/ MOTEL TAXES	$ 297,123	
INTERGOVERNMENTAL REVENUE		**$ 1,970,532**
UNRESTRICTED AID (UGGA)	$ 1,970,532	
CHARGES FOR SERVICES		**$ 1,239,558**
CABLE FRANCHISE FEE	$ 300,000	
WATER - INDIRECT COSTS (REIMBURSE GF)	$ 108,943	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	$ 577,436	
PARKING - INDIRECT COSTS (REIMBURSE GF)	$ 253,179	
	TOTAL FY17 BUDGETED REVENUES	$ 6,713,175

CITY MANAGER
CULTURAL AFFAIRS & SPECIAL EVENTS

SUSAN HALTER
DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-28)	PERSONAL SERVICES	$175,085
PERSONNEL LIST (PAGE VII-58)	ORDINARY EXPENSES	$0
LOWELLSTAT CHARTS (PAGE VII-93)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$175,085**

MISSION & SERVICES OVERVIEW

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

The **Office of Cultural Affairs & Special Events** is the official arts and events agency for the City of Lowell. Established by City ordinance in May 2008, CASE accomplishes its mission by planning yearly community events including the 4th of July celebration, Downtown Trick or Treating in partnership with the Kiwanis' Monster Bash, City of Lights, Winterfest, and the annual St. Patrick's Day Dinner.

In addition, the office of CASE, working in partnership with other City Departments, provides logistical support for major events such as the Lowell Folk Festival, Bay State Marathon, and the Southeast Asian Water Festival. For smaller community organizations and independent event organizers, CASE provides assistance with the public event permitting process.

ACCOMPLISHMENTS

- Added new elements including updated and expanded decorations to the City of Lights Festival
- Coordinated the installation of permanent canal lighting on the Merrimack Canal along Lucy Larcom Park
- Re-invented WinterFest 2016 featuring new events and attractions including the creation of a focal venue along Lucy Larcom Park with food and beverage tents, entertainment and ice sculptures, and a reprogramming of the craft beer event to include downtown restaurants and pubs. Also provided entertainment stipends for downtown establishments to further encourage patronage at downtown establishments. Arcand Drive was reprogrammed to include family friendly attractions including a carousel and an inflatable slide and obstacle course. The grand finale included lasers, giant screen videos, music, and spectacular close-in fireworks. The annual soup bowl contest sold out with over 900 participants while the Family Fun Zone at LHS attracted numerous visitors throughout Saturday afternoon. Volunteer pool was increased by over 50% to support new programming.
- Engaged the community in a city-wide marketing effort through a series of community forums

- Partnered with various organizations to support First Thursdays, a downtown event focusing on arts and culture. Provided marketing support and a webpage for the event.
- Continued to seek ways to better facilitate and provide more affordable City services for expanding permitted downtown special events such as Oktoberfest and Night Markets by private event organizers
- Organized public meeting for ArtPlace which attracted nearly 100 participants
- Provided administrative support to the Lowell Cultural Council which awarded $70,232 to support over 40 Lowell-based arts, culture, and humanities projects taking place throughout 2016
- Developed new partnerships with UMASS Lowell and increased opportunities for cross promotion
- Helped upgrade downtown walking map kiosks with current cultural district map and new weather-resistant racks for stocking promotional collateral

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Explore opportunities for reinvention and partnerships in Special Events. *Reinvented the Winterfest event by bringing in new activities and retiring older ones.*	Ongoing
FY16	Promote Lowell as a regional hub for arts and culture. *Provide the downtown business community and others with regular email blast updates on near and long term events planned at the Tsongas Center, LMA and other venues that may be if interest and impact their businesses.*	Ongoing
FY16	Convene Cultural Community to assess needs. *Meet quarterly with leaders in the cultural community to assess what is needed to continue moving forward in making Lowell a center for arts & culture.*	Ongoing
FY17	Bring more visibility to the Lowell Cultural Council (City Commission).	New
FY17	Add and upgrade City of Lights lighting and decorations displays and expand celebration.	New
FY17	Utilize the City's new promotional kiosks.	New
FY17	Ramp up online promotion of public Flag Raising ceremonies.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	Prior Year Actuals FY2015	YTD FY2016	FY2017 Target
Overall attendance for events CASE staff coordinates and/or permits annually	286,765	250,632	250,000	255,000
Number of Large-Scale Events (1,000-150,000 attendees) hosted and/or permitted throughout the year	8	15	11	15
Number of Mid-Scale events (under 1,000) hosted and permitted throughout the year	88	116	57	130
Number of volunteers coordinated	135	202	200	250
Number of volunteer hours logged	1,182	1,212	1,200	1,500
Number of corporate sponsors recruited to support City-sponsored programs	167	222	200	210
Amount of sponsorship dollars supporting City-sponsored programs	$188,100	210,750	200,000	215,000
Number of grant applications processed	78	64	65	70
Number of grants made	50	37	42	45
Number of community informational meetings	13	8	9	10
Number of partner & community planning meetings attended to coordinate logistics, programming, marketing, etc.	217	226	225	230
Number of partner organizations, including financial, cultivated & recruited (ongoing)	284	280	260	270
New program partners, including financial (unique)	26	16	5	8
Community planning partners (no financial)	129	70	75	080
Number of informational e-blasts circulated to local community	119	167	170	150
Number of Lowell events promoted annually	2,000	2,208	2,500	2,600

EXPENSE DETAILS

CULTURAL AFFAIRS & SPECIAL EVENTS - 124	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W-Perm.	111,738	137,170	101,457	175,085
Outside Funding		(18,748)	(19,914)	-
Total	111,738	118,422	81,543	175,085
Expenses				
Total	-	-	-	-
TOTAL BUDGET	**111,738**	**118,422**	**81,543**	**175,085**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 175,085
ORDINARY EXPENDITURES		$ -
TOTAL FY17 BUDGETED EXPENDITURES		$ 175,085

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 173,085**
REAL ESTATE TAXES	$ 25,753	
LOCAL MEALS TAX	$ 81,663	
HOTEL/ MOTEL TAXES	$ 65,669	
LICENSES AND PERMITS		**$ 2,000**
SUNDAY ENTERTAINMENT	$ 1,000	
SPECIAL EVENTS PERMITS	$ 1,000	
TOTAL FY17 BUDGETED REVENUES		$ 175,085

FINANCE

SUMMARY

CONOR BALDWIN

CHIEF FINANCIAL OFFICER

Actual FY15	Approved FY16	PROGRAM EXPENDITURES	Budget FY17
136,957	150,777	FINANCE - GENERAL	298,396
495,016	544,551	AUDITING	513,722
378,717	398,323	PURCHASING	370,706
508,892	568,951	ASSESSING	610,920
800,765	887,285	TREASURER/ COLLECTOR	863,960
282,336	301,216	HUMAN RELATIONS	308,430
1,380,714	1,624,712	MANAGEMENT INFORMATION SYSTEMS	1,583,314
3,983,396	**4,475,815**		**4,549,447**

FINANCING PLAN	Budget FY17
TAXES	2,862,804
LICENSES AND PERMITS	-
CHARGES FOR SERVICES	897,232
INTERGOVERNMENTAL REVENUE	385,665
MISCELLANEOUS REVENUE	403,746
	4,549,447

FINANCE

GENERAL FINANCE

CONOR BALDWIN

CHIEF FINANCIAL OFFICER

DEPARTMENT ORGANIZATION CHART (PAGE VII-29)	PERSONAL SERVICES	$298,196
PERSONNEL LIST (PAGE VII-94)	ORDINARY EXPENSES	$200
	TOTAL FY17 BUDGETED EXPENDITURES	**$298,396**

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.

ACCOMPLISHMENTS

- Moody's Investor Service affirmed the City's A1 rating with a stable outlook.
- City was awarded the GFOA Distinguished Budget Award for FY16.
- Established Grant Oversight Committee to guarantee grants applied for are in alignment with the long-term financial and operational planning of the City.
- Provided support and financial planning to fully fund the City's Net School Spending obligation without the aid of federal funds consecutively for FY15 and projected for FY16.
- 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.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Maintain compliance with the Commonwealth's Net School Spending requirements, fully funding the Lowell School System for FY15 and addressing prior year deficits.	Complete
FY16	Improve position controls, information organization, payroll, and budget functions by rolling out personnel and position modules in MUNIS. *Transitioned from Munis v9.4 to v11.1 in FY16. Moving towards implementing personnel and position modules.*	Ongoing
FY16	Create interdepartmental "best-practices" financial workshops to increase efficiency in key financial departmental functions. *Created a new Finance Department working group to better communicate best practices to the individuals who perform financial functions in the various City departments.*	Ongoing
FY16	Prepare budget documents of the very highest quality that adhere to guidelines established by the Government Finance Officers Association *Received the GFOA Distinguished Budget Presentation Award FY16.*	Ongoing
FY17	Continue to improve the City's long-term financial outlook through sound fiscal policies.	New
FY17	Continue to improve budget document preparation in efforts to receive for the GFOA's Distinguished Budget Award for two consecutive years.	New
FY17	Complete the centralization of purchasing.	New
FY17	Work toward eliminating revenue and expenditure accounts termed "miscellaneous".	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	Prior Year Actuals FY2015	YTD FY2016	FY2017 Target
Stabilization Fund Balance	$8,643,490.02	$10,494,909.00	$10,545,769	N/A
Dollars over/under Net School Spending Requirement	-$3,729,693	$1,154,958	$5,694,458 (DESE Projection)	Full Funding
Budget Transfers Approved	N/A	73	50	50
Standard and Poor's Bond Rating[12]	A+	AA-	AA-	AA
Average Tax Bill Versus State Median	-$958	-$938	-$944	-$1,004

[12]Standard & Poor's and Fitch assign bond credit ratings of AAA, AA, A, BBB, BB, B, CCC, CC, C, D

EXPENSE DETAILS

FINANCE GENERAL - 133	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
Salaries-Perm	136,757	150,577	283,196	283,196
Salaries - Temp	-	-	-	15,000
Total	136,757	150,577	283,196	298,196
Expenses				
Office Supplies	200	200	1,000	200
Total	200	200	1,000	200
TOTAL BUDGET	**136,957**	**150,777**	**284,196**	**298,396**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 298,196
ORDINARY EXPENDITURES		$ 200
TOTAL FY17 BUDGETED EXPENDITURES		$ 298,396

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 199,650**
IN LIEU OF TAX PAYMENTS (PILOT)	$ 197,619	
REAL ESTATE TAXES	$ 2,031	
MISCELLANEOUS REVENUE		**$ 98,746**
INTEREST ON INVESTMENTS	$ 75,000	
OTHER MISC. INTEREST	$ 23,746	
TOTAL FY17 BUDGETED REVENUES		$ 298,396

FINANCE

OFFICE OF THE CITY AUDITOR

BRYAN PERRY

CITY AUDITOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-30)	PERSONAL SERVICES	$502,021
PERSONNEL LIST (PAGE VII-59)	ORDINARY EXPENSES	$58,600
LOWELLSTAT CHARTS (PAGE VII-95)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$560,621**

MISSION & SERVICES OVERVIEW

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

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

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

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

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

ACCOMPLISHMENTS

- Continued the year-end process that allowed the City to have two fiscal years open, which allowed there to be no disruption in financial processes.
- Implemented daily accrual time entry process for all City payrolls.
- Completed all signed union contract conversions to January Accrual Date.
- Implemented new contract pay scales and requirements, including the calculation and payment of the new freeze and buyback provisions
- Increased payroll direct deposit percentage from 92% to 97% in the past two years.
- Continued to work with the Treasury to streamline cash reconciliation monthly and ensure compliance with the revenue receipt policy.
- Migrated payroll and accounts payable to MUNIS 11.1 with no payment delays.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Convert payroll accruals to daily entry as opposed to weekly allowing management to more accurately track usage.	Completed
FY16	Work on implementing new Accounts Payable process, eliminating redundancies and creating more efficiency. *The A/P process is presently being evaluated end-to-end in an effort to identify and remove waste and streamline the process.*	Ongoing
FY16	Work on implementing new paperless process for invoicing. Invoices will be scanned and attached, reducing the amount of paper used and allowing for easier access to the data. *Scanners have been received, but a full scale roll out of scanning and wide-scale attaching of invoices has not been completed yet.*	Ongoing
FY17	Review fund accounts in General Ledger, purging those that are obsolete/closed.	New
FY17	Work with MIS and Department Heads to increase use of ESS and reduce paper use of advice form.	New
FY17	Complete all financial statements and reporting on time: Schedule A, Free Cash, Recap and GASB statements.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	Prior Year Actuals FY2015	YTD FY2016	FY2017 Target
Complete financials on time	12/31/2014	12/31/2015	12/29/2015	12/31/2016
Complete Schedule A on time	10/31/2014	10/31/215	12/29/2015	10/31/2015
Expenditure reports to the City Council	4	3	4	4
Number of budget adjustments	799	726	440	775
Number of general journal adjustments	583	592	345	500
Number of invoices processed	41,167	38,587	32,557	45,000
Number of requisitions approved	7,990	8,172	6,866	8,200
Number of payroll research requests	54	27	23	40
Payroll Advices Issued	171,196	173,579	119,687	16,000
BuyBack Sick Leave processed	412	557	561	550

EXPENSE DETAILS

CITY AUDITOR - 135	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
Salaries-Perm	439,874	485,951	505,385	502,021
Outside Funding (Non Tax Levy)		(47,654)	(46,899)	(46,899)
Total	439,874	438,297	458,486	455,122
Expenses				
Forms & Supplies	2,668	5,000	5,000	5,000
In-State Travel & Training MUNIS/UMAS/MMA	1,120	500	500	500
License	500	200	200	200
Data Proc.-SP Projects - accruals/treasury module	-	1,000	1,000	1,000
Independent Audit (total cost $94,000 allocated)	50,000	50,000	50,000	50,000
Leasing Equipment	755	1,800	1,800	1,800
Ins. Premium -Bond	100	100	100	100
Total	55,142	58,600	58,600	58,600
TOTAL BUDGET	**495,016**	**496,897**	**517,086**	**513,722**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 502,021
ORDINARY EXPENDITURES		$ 58,600
TOTAL FY17 BUDGETED EXPENDITURES (GROSS)		$ 560,621

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 416,823**
REAL ESTATE TAXES	$ 416,823	
INTERGOVERNMENTAL REVENUE		**$ 143,798**
UNRESTRICTED AID (UGGA)	$ 96,899	
COMMUNITY DEVELOPMENT BLOCK GRANT	$ 46,899	
TOTAL FY17 BUDGETED REVENUES		$ 560,621

FINANCE
PURCHASING

P. MICHAEL VAUGHN

CHIEF PROCUREMENT OFFICER

DEPARTMENT ORGANIZATION CHART (PAGE VII-31)	PERSONAL SERVICES	$219,556
PERSONNEL LIST (PAGE VII-59)	ORDINARY EXPENSES	$151,150
LOWELLSTAT CHARTS (PAGE VII-96)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$370,706**

MISSION & SERVICES OVERVIEW

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

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

ACCOMPLISHMENTS

- Developed RFP's for the Parking Department to provide management, security, LED lighting, and Leo A Roy & Lower Locks Parking Garage Restoration.
- Developed RFP's and IFB's for the Lowell Memorial Auditorium for, a new stage curtain, boiler, vinyl flooring, carpeting, purchase new folding chairs and to reupholster existing chairs.
- Developed RFP's for a RFID system for the Pollard Library, Winterfest, 4th of July Fireworks, the Lucy Larcom LED lighting project and Chapter 90 street and sidewalk repair projects.
- Developed RFP's and assisted the School Department for multiple procurements for new boilers, chillers, exterior door repairs, bathroom renovations, elevator maintenance, food service contract, and a RFS for Owners Project Management Services for the Lowell High School Project.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Electronically attach all documentation to requisitions when created. *All the departments have been trained how to attach electronically to their requisitions.*	Ongoing
FY16	Add electronic addresses to vendor database file in order to send purchase orders electronically. *The process to add a vendor is complete; some vendors only get purchase orders electronically.*	Ongoing
FY17	Department & Purchasing Purchase Orders only available electronically.	New
FY17	Reduce number of Blanket Purchase Orders by increasing commodity contracts.	New
FY17	Conduct Purchasing Initiatives outreach sessions with all department Users.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	Prior Year Actuals FY2015	YTD FY2016	FY2017 Target
Records added, updated, deleted in vendor database	39,750	43,295	45,376	46,000
Number of contracts processed	275	305	325	350
Purchase orders under $5,000	5,595	6,781	4,010	4,250
Purchase orders over $25,000	397	425	295	400
Purchase orders processed	7,991	8,108	5,683	8,000
Purchase orders requiring 3 written quotes	1,897	1,327	1,642	1,750
RFP's and IFB's fully developed	77	109	76	100

EXPENSE DETAILS

PURCHASING DEPARTMENT - 138	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W-Perm.	205,951	206,867	219,250	219,250
Longevity	305	306	306	306
Total	206,257	207,173	219,556	219,556
Expenses				
Repair & Maint. Equip	435	500	500	500
Advertising	15,138	12,000	12,000	12,000
Printing & Binding	70	150	150	150
Office Supplies	1,778	2,000	2,000	2,000
Dues & Subscriptions	562	1,000	1,000	1,000
Trans. Reimbursement & Seminars	-	500	500	500
Purchase of Services	154,476	175,000	175,000	135,000
Total	172,460	191,150	191,150	151,150
TOTAL BUDGET	**378,717**	**398,323**	**410,706**	**370,706**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 219,556
ORDINARY EXPENDITURES		$ 151,150
TOTAL FY17 BUDGETED EXPENDITURES		$ 370,706

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 221,940**
REAL ESTATE TAXES	$ 221,940	
INTERGOVERNMENTAL REVENUE		**$ 148,766**
UNRESTRICTED AID (UGGA)	$ 148,766	
TOTAL FY17 BUDGETED REVENUES		$ 370,706

FINANCE

ASSESSORS

SUSAN LEMAY

CHIEF ASSESSOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-32)	PERSONAL SERVICES	$481,620
PERSONNEL LIST (PAGE VII-59)	ORDINARY EXPENSES	$129,300
LOWELLSTAT CHARTS (PAGE VII-94)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$610,920**

MISSION & SERVICES OVERVIEW

To ensure that all real and personal property is valued fairly and equitably in accordance with laws of the Commonwealth of Massachusetts and in accordance with the guidelines and directives of the Massachusetts Department of Revenue as well as administer motor vehicle excise, personal exemptions, and abatement programs. Our definitive aspiration 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 boundaries of the City of Lowell limits. Every third year, which we are coming upon in Fiscal Year 2017, the Board of Assessors is charged with the duty of conducting a Triennial Revaluation pursuant to MGL and mandated by the Massachusetts Department of Revenue. As is done in every year, each property sale that takes place in the city annually is researched and evaluated for its “arms-length” quality. These sales are used in the valuation of property and are then reviewed and approved by the Massachusetts Department of Revenue (DOR). The Triennial Revaluation however is much more detailed than the annual interim assessment adjustments and involves the DOR looking at the City’s valuation modeling system and assessed values with more intense scrutiny including the delineation of neighborhood lines and zoning maps and land adjustments. In addition, a field advisor from the Department of Revenue samples a quarter of the properties randomly for accuracy of details that have been collected by city staff.

For the past nine years, the Lowell Assessing Department has conducted the State mandated City-wide Cyclical Inspection Program in-house with no additional staffing. The residential, commercial, and industrial properties are re-measured and re-listed and the businesses in the city are listed, if allowed, for personal property. We will continue to inspect as many properties as possible while also working with Development Services to identify properties for which building permits or certificates of occupancy have been issued. Assessors make special visits to these properties, along with all properties that change hands during the year to capture new growth valuation. New growth is important because it allows the City to assess property taxes in excess of Proposition 2½ restrictions.

ACCOMPLISHMENTS

- We have finalized the Cyclical Inspections of the City that started nine years ago in 2006 with our in-house staff by ending in the Highlands section of the city. In June, 2016, one inspection started relisting the Pawtucketville section where the Cyclical Inspections first started nine years ago, which is the maximum time that the State gives us to accomplish this task. This is a major accomplishment, and one that took a concentrated team effort by a very dedicated staff of city inspectors. By conducting this program in-house with existing staff, the cost savings to the City has been tremendous. To date, the savings to the city budget realized by this in-house round of Cyclical Inspections has amounted to no less than over $1.1 million dollars.
- Conducted almost 1,100 site inspections on the building permits issued by Development Services in addition to the other inspections that we conduct. This was accomplished with only four inspectors in the Assessor's Office by assigning dedicated sectors to individual inspectors as well as having the front line clerks schedule the appointments and confirm those appointments the day before the visit to ensure that the property owner or their designee would be on site.
- Exceeded expectations on our success rate of discovery for personal property accounts. The fact that we coordinate the interior site visits with sales verification visits has doubled the number of personal property inspections utilizing in-house staff. In addition, the in-house staff has worked with the business owners and helped them understand how to file the Forms of List with the City, helping the business community and the City ensure more accurate personal property tax assessments.
- The annual income and expense request procedure has become less problematic for property owners who are responsible for filing these annual reports. Again in FY16, the number of owners who have complied with the reporting requirement has increased and the number of fines for non-compliancy has decreased. We have also expanded our email distribution list for those owners that wish to opt-in to receive information on the income and expense statements.
- The approved new growth for FY16 of over $2.2 million once exceeded our expectations this year. This was accomplished as a result of all of the above mentioned accomplishments, but also a huge part of these accomplishments are the direct result of the fact that this department works as a team. Each member of this "team" works together, tirelessly, to keep the department moving in the right direction.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Begin new round of Cyclical Inspections starting in the Pawtucketville section of the City.	Complete
FY16	Complete a re-listing of a quarter of the existing or new personal property accounts in the City.	Complete
FY16	Work to establish a flow of information between the Assessor's Office, City Clerk's Office, and the License Commission.	Complete
FY17	Establish cohesive relationship with business owners to improve filing of annual Forms of Lists.	New
FY17	Create spreadsheet or database to identify and record properties due to destruction or neglect that is accessible by other departments.	New
FY17	Work through rigorous Tri-annual Revaluations in a timely manner to have all new values set in accordance with and accepted by DOR by November.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	FY2015	YTD FY2016	FY2017 Target
Building Permit Inspections	2,290	1,337	1,123	2,300
Building Permit Inspections conducted per employee	573	334	281	575
Cyclical Inspections	3,356	2,940	3,970	2,804
Cyclical Inspections conducted per employee	839	735	993	701
Sale Verification Inspections per employee	214	108	174	214
Personal Property Assessment Visits per employee	195	114	149	139
Change of Address forms processed	1,785	919	29,287	1,785
Affidavits of Address processed	1,060	878	1,534	1,060
Parcels revised	134	63	2	134
Cert. Mail for I&E's sent	2,378	1,647	2,409	1,500
Deeds, Instruments, Tax Takings Processed	2,649	2,698	2,053	2,649
General Motor Vehicle Excise Commitments	11	4	10	9
Inc & Exp first requests	3,757	3,780	3,729	3,757
Inc & Exp info recorded	2,380	2,436	2,505	2,380
Motor Vehicle Excise adjustments	2,760	991	1,344	2,760
ATB filings and processed for hearing	52	4	3	52
Personal Property Inspections	778	456	594	700
Property History Updates Processed	24,658	18,515	0	24,658
Overvalue RE Abatement Applications processed	130	158	10	100
PP abatement Applications Processed	18	16	2	10
Statutory Exemptions processed	765	695	657	765

EXPENSE DETAILS

ASSESSORS - 141	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W - Perm	462,715	465,769	482,031	481,260
Longevity	360	360	360	360
Total	463,075	466,129	482,391	481,620
Expenses				
Repair & Maint. Equipment	1,293	1,300	1,300	1,300
Appraisals	14,000	30,000	30,000	20,000
Prof Service - Interim Reval/P.P. Relist/Tri Reval	15,000	50,000	90,000	90,000
Advertising	659	2,000	1,500	1,250
Printing & Binding	1,384	1,400	1,600	1,600
Data Proc- Equipment & Supply	899	1,200	1,200	1,000
Office Supplies	1,334	1,700	1,700	1,700
Tuition Reimbursement	330	1,000	1,500	1,000
Dues & Subscriptions	1,793	2,200	2,200	2,200
Trans Reimburse & Seminars	5,773	6,000	6,000	6,000
Miscellaneous Charges	1,058	1,500	1,500	750
Office Furniture & Equipment	1,349	2,000	1,500	1,500
Data Processing - Spec Projects	945	1,000	1,000	1,000
Leasing of copier	-	1,522	-	-
Total	45,817	102,822	141,000	129,300
TOTAL BUDGET	**508,892**	**568,951**	**623,391**	**610,920**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 481,620
ORDINARY EXPENDITURES		$ 129,300
TOTAL FY17 BUDGETED EXPENDITURES		$ 610,920

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 605,920**
NEW GROWTH	$ 291,969	
PERSONAL PROPERTY TAX	$ 250,597	
PRO FORMA TAX	$ 55,206	
REAL ESTATE TAX	$ 8,148	
MISCELLANEOUS REVENUE		**$ 5,000**
ASSESSORS' MISCELLANEOUS	$ 5,000	
TOTAL FY17 BUDGETED REVENUES		$ 610,920

FINANCE

TREASURER

CHERYL ROBERTSON

CITY TREASURER

DEPARTMENT ORGANIZATION CHART (PAGE VII-33)	PERSONAL SERVICES	$560,360
PERSONNEL LIST (PAGE VII-59)	ORDINARY EXPENSES	$303,600
LOWELLSTAT CHARTS (PAGE VII-96)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$863,960**

MISSION & SERVICES OVERVIEW

To collect all City committed taxes and process all payments received promptly while maintaining the highest level of customer service when interacting with individuals.

All funds enter or exit the City through the Treasurer's Office. It is here that Real Estate, Personal Property, Motor Vehicle, Water bills, Parking tickets and all departmental receipts are received and recorded in the City's Munis financial system. The City issues and collects over 300,000 bills each year. The Treasurer's Office similarly handles all electronic funds transfers from federal and state governments, which includes the State Cherry Sheets, and monies from private entities. The Treasurer's Office provides safekeeping and investment for City funds. Staff reconciles bank accounts and all tax receivables to the General Ledger. The Treasurer works closely with the CFO in the issuing of both short-term and long-term debt.

ACCOMPLISHMENTS

- Collected $44,000 in outstanding Personal Property taxes from 1992-2014.
- Reconciled Trust Fund bank accounts associated with specific general ledger accounts on a monthly basis.
- Closed out all unauthorized bank accounts not maintained by the Treasurer.
- Created a policy for handling outstanding checks over three months.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Reconcile bank accounts associated with specific general ledger accounts on a monthly basis.	Complete
FY16	Close out unauthorized bank accounts not maintained by the Treasurer.	Complete
FY16	Create a policy for handling outstanding checks over three months.	Complete
FY17	Reconcile Cash monthly with Auditor's Department.	New
FY17	Implement the new Policy for outstanding checks. Void all outstanding Vendor and AP checks in Munis and at bank and advertise the list on the City website.	New

FY17	Reconcile Stabilization accounts by individual bank accounts to the GL.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	Prior Year Actuals FY2015	YTD FY2016	FY2017 Target
Collection percentage	97%	99%	N/A	99%
Tax title payments	$2,251,379	$1,847,986	$202,237	$1,847,986
Motor Vehicle payments for current Fiscal Year	$6,136,305	$8,217,038	$4,775,799	$8,217,038
Real estate taxes collected	$102,611,083	$108,171,321	$81,744,012	$108,171,321
Personal property taxes collected	$6,238,243	$7,745,423	$6,330,758	$7,745,423
Water Bills Collected	$20,680,607	$20,831,476	$15,586,987	$20,831,476
Parking Tickets collected	$978,160	$989,319	$734,793	$989,319
Motor vehicle excise bills issued 1st Comm	60,915	61,300	65,250	61,300
Real estate tax bills issued	102,541	102,708	77,277	102,708
Personal property tax bills issued	5,946	6,316	4,967	6,316

EXPENSE DETAILS

TREASURER - 145	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W-Perm.	501,534	545,385	567,719	560,360
Total	501,534	545,385	567,719	560,360
Expenses				
Repair & Maint. Equipment	1,360	3,000	3,000	1,500
Professional Services	35,290	40,000	40,000	31,000
Banking Services	23,577	35,000	35,000	28,000
Printing & Binding	-	1,000	1,000	-
Postage	224,283	240,000	240,000	225,000
Equipment Leasing	4,095	7,500	7,500	7,500
Office Supplies	4,783	6,000	6,000	3,000
Dues & Subscriptions	510	600	600	600
Transportation Reimbursement	1,923	4,800	4,800	3,000
Ins. Premiums - Bonds	3,411	4,000	4,000	4,000
Total	299,232	341,900	341,900	303,600
TOTAL BUDGET	**800,765**	**887,285**	**909,619**	**863,960**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 560,360
ORDINARY EXPENDITURES		$ 303,600
TOTAL FY17 BUDGETED EXPENDITURES		$ 863,960

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 391,317**
MOTOR VEHICLE EXCISE TAX	$ 391,317	
MISCELLANEOUS REVENUE		**$ 300,000**
TREASURER'S MISCELLANEOUS	$ 300,000	
CHARGES FOR SERVICES		**$ 172,643**
WATER - INDIRECT COSTS (REIMBURSE GF)	$ 48,347	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	$ 94,761	
PARKING - INDIRECT COSTS (REIMBURSE GF)	$ 29,535	
TOTAL FY17 BUDGETED REVENUES		$ 863,960

FINANCE
HUMAN RELATIONS

MARY CALLERY
HUMAN RELATIONS MANAGER

DEPARTMENT ORGANIZATION CHART (PAGE VII-34)	PERSONAL SERVICES	$282,080
PERSONNEL LIST (PAGE VII-60)	ORDINARY EXPENSES	$26,350
LOWELLSTAT CHARTS (PAGE VII-95)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$308,430**

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.

ACCOMPLISHMENTS

- Completed the full roll out and implementation of the new HRA administrator, ConnectYourCare.
- Completed a full roll out for Colonial Life Insurance and introduced a new voluntary life insurance plan to all active employees. Also introduced was the WellCard, a complimentary health and wellness program offered through Colonial Life to all City and School employees including retirees.
- Introduced LifeLock to employees as an additional benefit to employees. Assisted in the coordination of LifeLock to all City and School departments.

- Held annual open enrollment period for all benefits to active City and School employees and retirees including a Benefits Informational Session.
- Coordinated City-wide, including Schools, annual employee charitable giving campaign with the United Way.
- Assisted with the implementation of electronic Direct Deposit advices for City employees choosing to voluntarily receive advices via secure email.
- Continued participation, on City and School's behalf, in the Department of Unemployment Assistance's transition from paper- based to electronic submission of unemployment claims through the new Unemployment Insurance system. Responses are now exclusively submitted through this online system.
- Developed and implemented an internal tracking database to monitor Family Medical Leave Act.
- Initiated a life insurance beneficiary request for all employees, active and retired, to update life insurance beneficiaries.
- Facilitated and assisted in various job description modifications with Union representatives to ensure current and accurate job requirements for City positions.
- Collaborated and assisted the Law Department with the consolidation of all collective bargaining labor contracts.
- Continued negotiations for all collective bargaining agreements.
- Compiled and processed all 1095-C forms required under the Affordable Care Act (ACA) for school and city employees; ongoing efforts to maintain compliance under the ACA.
- Continued implementation of HR module of MUNIS software; specifically, the implementation of MUNIS' drug testing maintenance program, trainings, and certification and license programs.
- Assisted with creating and implementing new City policies including but not limited to Dress Code, Customer Service and Code of Conduct and Standards polices.
- Coordinated employee training seminars for City including Customer Service and Sexual Harassment.
- Updated existing personnel related forms to be made available in an electronic format for easy access and completion by end users.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Foster continuous organizational learning in order to retain talent and reduce outsourcing. *Continue to offer training sessions to employees on customer service; continued to participate in the GIC's coordinator training offered every year prior to open enrollment; continued to provide support and clarification to departments on the sick buy-back program as well as other calculation based programs.*	Ongoing
FY16	Work with MIS to implement systems and programs as they become available with an overall goal to achieve efficient workflow processes. Results will improve the quality of management, ensure consistency and uniformity of data, and yield quality reporting. *Participated and assisted MIS with the implementation of the electronic direct deposit advice; conferred with MIS on an as need basis for support on the ACA module which was used to meet the 1095C requirement; created and currently utilizing databases used internally to track FMLA, Unemployment and sick buyback programs.*	Ongoing
FY16	Focus on creating, updating, and implementing all policies that are relevant and reflective of today's work environment. The City's Motor Vehicle Policy was reviewed for accuracy	Ongoing
FY17	Work on maintaining highest level of data integrity and all data available for immediate reporting.	New
FY17	Focus on boosting employee morale.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	Prior Year Actuals FY2015	YTD FY2016	FY2017 Target
Unemployment claims paid by the City	181	132	100	150
Unemployment costs	$159,315	$62,135	$67,402	$110,000
Number of job requisitions	131	118	107	120
Number of job applications processed	1,879	1,457	1,032	1,500
Revise and distribute new personnel action form	7/1/2013	7/1/2014	9/1/2015	8/1/2016
Provide professional development class for employees	2/1/2014	10/1/2014	10/1/2015	12/1/2016
Average number of sick hours taken per employee annually	65.52	54.85	41.66	35
Number of licenses and professional certifications tracked	122	276	243	300
Average applicants per job posting	15.15	12.3	9.64	15

EXPENSE DETAILS

HUMAN RELATIONS - 152	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W - Perm.	248,964	263,719	276,797	273,933
S & W - Temp.	4,780	10,000	10,000	8,000
Longevity	147	147	147	147
Total	253,891	273,866	286,944	282,080
Expenses				
Drug Program	1,800	1,800	1,800	1,800
Economic/Prof. Development	2,389	3,000	3,000	2,500
Professional Services	7,597	7,000	7,000	7,000
Safety Committee	-	-	-	-
Pre-employment physicals	8,000	8,000	8,000	8,000
Advertising	5,000	4,000	4,000	3,500
Printing & Binding	700	700	1,500	1,500
Office Supplies	2,000	1,800	1,800	1,000
Transportation, Reimbursement & Seminars	158	250	250	250
Dues & Subscriptions	450	450	450	450
Misc.	350	350	350	350
Total	28,445	27,350	28,150	26,350
TOTAL BUDGET	**282,336**	**301,216**	**315,094**	**308,430**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 282,080
ORDINARY EXPENDITURES		$ 26,350
TOTAL FY17 BUDGETED EXPENDITURES		$ 308,430

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 158,430**
REAL ESTATE TAXES	$ 158,430	
INTERGOVERNMENTAL REVENUE		**$ 150,000**
UNRESTRICTED GENERAL AID (UGGA)	$ 150,000	
TOTAL FY17 BUDGETED REVENUES		$ 308,430

FINANCE

MANAGEMENT INFORMATION SYSTEMS

MIRÁN FERNANDEZ

CHIEF INFORMATION OFFICER

DEPARTMENT ORGANIZATION CHART (PAGE VII-35)	PERSONAL SERVICES	$650,189
PERSONNEL LIST (PAGE VII-60)	ORDINARY EXPENSES	$933,125
	TOTAL FY17 BUDGETED EXPENDITURES	**$1,583,314**

MISSION & SERVICES OVERVIEW

To provide centralized systems, technologies, and services that develop and support City personnel with information relative to their operations and respective missions, support day-to-day operations and strategic planning, promote effective data and technology resource management, and enhance customer services.

MIS strives to ensure that the technology employed by the City is effectively utilized, operational, and current. As technology continues to evolve, MIS continues to be called upon to increase support and integration of additional services. MIS delivers quality technical solutions and support services to City departments by focusing on several key operational activities/areas including:

Help Desk – Responsible for supporting all City personnel's use of MIS systems, services, and technology (e.g., computers, printers, phones, software, etc.) on a daily basis.

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

Network Administration – Responsible for the support and administration of the City's enterprise technology infrastructure (e.g., cabling, switches/routers, wired and wireless connectivity, network management system, etc.) allowing City personnel access to MIS systems, services and technology. Note that this area of responsibility includes interconnectivity among and between all 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 technology systems and applications (e.g., websites, financial system, etc.).

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

Technology Administration – Responsible for providing continuous coordination and project management of activities, and strategic planning/support to all technology-related aspects of the City's government.

MIS is increasingly called upon to be involved with much more than "just computers" 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.

ACCOMPLISHMENTS

Help Desk

- Completed 9,857 help desk work order requests (32% increase).
- Conducted 819 employee training sessions, including 361 on the use of the City's ERP system.
- Continued to diligently manage our technology inventory in order to optimize equipment placement and maximize the taxpayer's return on investment.

Systems Administration

- Upgraded various key software applications/systems including Health Office, GIS, HMIS, backup, and antivirus systems.
- Continued virtualization of servers, and decommissioning of out of date equipment.
- Continued scanning Assessor blue cards (back to 1936) into the .City's document imaging system.
- Coordinated replacement of Parking Department machines during their primary vendor transition and assisted with new requirements associated with the changeover.

Network Administration

- Upgraded I-Net to a pure fiber design allowing for network integration of an additional 36 sites.
- Converted and migrated video broadcast lines between LTC, Creegan Studio, City Hall, GRTHS, and Comcast, to a pure IP solution eliminating various video issues.
- Coordinated video camera plan for Library allowing for direct integration with existing Public Safety systems.
- Designed and implement several new camera solutions throughout the City.
- Rolled out a new public wireless offering in order to streamline the onboarding process and increase usability.

Application Development

- Successfully conducted a major upgrade of the City's primary Enterprise Resource Planning (ERP) system, aka MUNIS.

- Successfully implemented and integrated the Tyler Content Management System (TCM) into MUNIS, and rolled it out throughout the City, in an attempt to further the City's paperless goals of digitizing documents and securely attaching them to ERP records.
- Successfully implemented electronic payroll advice delivery via email to all employees, furthering the City's paperless goals.
- Successfully implemented electronic purchase order delivery via email to vendors, furthering the City's paperless goals.
- Worked with numerous City departments on the expanded use of MUNIS.
- Successfully developed and tested an E-Gov Mobile Application and Citizen reporting tool with EC-Link, and received approval for posting in both the Google and Apple app stores.
- Digitized Recreation Department operations using the MyRec portal.
- Coordinated social media consolidation efforts.

Geographic Information Systems (GIS)

- Introduced a new MyLowell website to allow the City to highlight businesses through the City in order to further and promote Economic Development.
- Updated 2000+ layers of georeferenced data.
- Rolled out 20+ new GIS websites, created by leveraging ArcGIS online.
- Worked with Public Safety on GIS component requirements of existing Crime mapping applications and their replacement.
- Enabled numerous data share agreements with various organizations.
- Worked closely with the Election Commission on poll locations and district updates.
- Continued GIS data expansion, updates to application such as Vision, Larimore, Public Eye, Crime view, and MUNIS.

Administration / Other / General

- Expanded weekly operational meetings to include Public Safety MIS personnel, in order to enable a more cohesive and collaborative environment.
- Collaborated closely Public Safety on hardware recommendations for CAD/RMS systems.
- Continued working on the Commonwealth grant to build and establish a collaborative portal for the sharing of municipal information.
- Coordinated an expansion of Comcast XFINITY Wi-Fi services within Lowell, with 150+ public nodes deployed throughout the City.
- Negotiated lease extension options on multifunction printers throughout the City.
- Negotiated to bring high speed Internet services into the City Hall campus and Wastewater, for expanded City access.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
2016	Implement MUNIS Work Order module Working with various departments to implement.	Ongoing
2016	Implement MUNIS Employee Self Service module	Completed
2016	Implement MUNIS GoDocs	Completed
2016	Implement Tyler Content Manager	Completed
2016	Upgrade MUNIS to version 11.1	Completed
2016	Implement electronic delivery of payroll advices	Completed
2017	Upgrade MUNIS to version 11.2	New
2017	Expand MUNIS workflow within Schools	New
2017	Implement MUNIS Fixed Assets	New
2017	Convert various forms to TylerForms for digital integration	New
2017	Implement MyRec portal for Recreation	New
2017	Refresh leased technology throughout the City	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	FY2015	YTD FY2016	FY2017 Target
Completed work order service/ticket requests	7,156	6,732	9,857	8,000
General-use systems and services managed/maintained	221	217	202	200
Department-specific systems and services managed/maintained	274	251	262	250
Average system uptime outside of scheduled maintenance	99.817%	99.800%	99.787%	99.800%
Technology-related training events	826	642	832	750
Technology-related training hours delivered	1216	1060	1410	1200
Desktop systems managed	972	993	1150	1100
Desktop systems on supported versions	60%	72%	89%	100%
VoIP phones managed	753	748	770	775
Number of employees receiving electronically delivered payroll advices	0	0	3%	20%
Digitally managed documents (non MUNIS)	812,940	968,977	971,839	990,000
Digitally managed documents (MUNIS)	0	0	226,338	300,000
Georeferenced layers of data	12,150	13,550	14,735	15,000
E-Gov Constituents Subscribed	5,641	6,379	6,930	7,500
Website Hits	2,153,114	4,331,024	4,496,764	5,000,000
Website unique visitors	542,887	655,581	703,935	750,000

EXPENSE DETAILS

MANAGEMENT INFORMATION SYSTEMS - 155	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W-Perm.	521,419	601,661	634,530	641,689
Overtime	3,282	10,800	9,500	8,500
Outside Funding (Non Tax Levy)	-	(60,000)	(79,000)	(90,000)
Total	524,701	552,461	565,030	560,189
Expenses				
Repair & Maint of Equipment	70,942	76,380	76,000	70,000
Data Processing - Spec Projects	7,566	20,000	20,000	10,000
Leasing Equip. & Software	88,169	109,125	118,125	98,125
Professional Services	21,690	40,000	38,000	30,000
Employee Training	11,522	17,000	16,000	12,000
Data Proc - Equip & Supply	41,312	47,350	47,000	37,000
Office Supplies	3,399	3,800	3,500	3,000
Software Licensing & Support	531,466	597,598	595,000	595,000
Computer Equip/Software	77,962	100,998	93,500	78,000
Total	854,027	1,012,251	1,007,125	933,125
TOTAL BUDGET	**1,378,728**	**1,564,712**	**1,572,155**	**1,493,314**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 650,189
ORDINARY EXPENDITURES		$ 933,125
TOTAL FY17 BUDGETED EXPENDITURES (GROSS)		$ 1,583,314

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 818,724**
REAL ESTATE TAXES	$ 818,724	
INTERGOVERNMENTAL REVENUE	.	**$ 40,000**
LOWELL SCHOOLS TECH. REIMBURSEMENT	$ 15,000	
CIC GRANT - TECHNOLOGY COLLABORATIVE	$ 25,000	
CHARGES FOR SERVICES		**$ 724,590**
WATER - INDIRECT COSTS (REIMBURSE GF)	$ 85,871	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	$ 166,747	
PARKING - INDIRECT COSTS (REIMBURSE GF)	$ 51,971	
CABLE FRANCHISE FEE	$ 370,000	
COMCAST FUNDING - MIS	$ 50,000	
TOTAL FY17 BUDGETED REVENUES		$ 1,583,314

LEGAL

SUMMARY

CHRISTINE P. O'CONNOR
CITY SOLICITOR

Actual FY15	Approved FY16	PROGRAM EXPENDITURES	Budget FY17
1,243,447	1,287,096	LEGAL	1,326,430
263,888	289,263	ELECTIONS	256,899
1,507,336	**1,576,359**		**1,583,329**

FINANCING PLAN	Budget FY17
TAXES	959,013
LICENSES AND PERMITS	352,000
CHARGES FOR SERVICES	170,140
INTERGOVERNMENTAL REVENUE	102,176
MISCELLANEOUS REVENUE	-
	1,583,329

LEGAL
LAW

CHRISTINE P. O'CONNOR

CITY SOLICITOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-36)	PERSONAL SERVICES	$1,075,730
PERSONNEL LIST (PAGE VII-60)	ORDINARY EXPENSES	$250,700
LOWELLSTAT CHARTS (PAGE VII-97)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$1,326,430**

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. Additional services, in areas of tax title, elections, and workers compensation are to be provided utilizing current best practices.

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.

PROJECTED EXPENSES

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.

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.

ACCOMPLISHMENTS

- Worked with LowellSTAT to develop measurement indicators for workers compensation and 111F injury cases.
- Revised internal staffing assignment notification and task completion tracking system.
- Organized annual tax lien assignment sale.
- Assisted in consolidating collective barging agreements for all city unions.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Continue work towards implementation of a near-paperless office. *Added two desktop scanners to Law Department main office.*	Ongoing
FY17	Increase outreach to departments on workers' compensation and 111F issues	New
FY17	Reorganize historic documents and create a guide to aid archival research. Additionally, have damaged street listing books repaired and digitized.	New
FY17	Draft and work with the City Council to implement an ordinance that would establish a fee schedule to recoup advertising costs associated with tax lien auction publication fees.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	Prior Year Actuals FY2015	YTD FY2016	FY2017 Target
Average monthly injury-related claims processed	33	20	31	20
Reported Injuries - City	69	50	70	42
Reported Injuries - School Department	175	115	160	95
Reported police/fire injuries	156	125	143	111
Workers Compensation cases handled	41	30	40	36

§111F Claims reviewed	76	65	64	58
Appellate Cases	3	3	3	3
Average monthly court appointments	15	24	16	24
Contracts reviewed	384	481	367	400
Leases, Licenses, and Easements	40	51	17	40
Motions/Petitions	41	46	28	65
Resolutions, Orders, and Ordinances	39	57	43	50
Votes (City Council)	104	129	67	100
Tax title payment agreements	15	5	N/A	25
Total accounts in tax title	213	158	354	100
Total delinquent taxes collected	$2,556,382	$1,847,986	$195,012	$1,200,000

EXPENSE DETAILS

LAW DEPARTMENT - 151	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W Perm.	892,619	1,016,896	1,107,622	1,058,180
S & W Temp.	15,114	17,000	-	17,000
Longevity	550	550	550	550
Outside Funding (Non Tax Levy)		(60,000)	(60,000)	(60,000)
Total	908,282	974,446	1,048,172	1,015,730
Expenses				
Repair/Maint. Equip.	3,048	4,000	4,000	4,000
Legal & Filing Fees	5,468	6,000	6,000	6,000
Legal Research	969	2,000	2,000	2,000
Professional Services	195,174	125,000	200,000	125,000
Printing & Binding	1,000	1,000	1,000	1,000
Research Materials	32,489	35,000	40,000	35,000
Office Supplies	3,798	4,000	4,000	2,000
Dues & Subscriptions	1,765	3,500	3,500	3,500
Trans. Reim../Seminars	5,451	10,000	10,000	10,000
Tax Title Fees	84,886	60,000	60,000	60,000
Office Furn./Equip.	304	1,000	1,000	1,000
Ins. Premiums - Other	100	150	200	200
Computer Equip./Software	713	1,000	1,000	1,000
Total	335,165	252,650	332,700	250,700
TOTAL BUDGET	**1,243,447**	**1,227,096**	**1,380,872**	**1,266,430**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,075,730
ORDINARY EXPENDITURES		$ 250,700
TOTAL FY17 BUDGETED EXPENDITURES (GROSS)		$ 1,326,430

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 744,290**
REAL ESTATE TAXES	$ 744,290	
INTERGOVERNMENTAL REVENUE		**$ 60,000**
VACANT/ FORECLOSED PROPERTY - REVOLVING	$ 60,000	
CHARGES FOR SERVICES		**$ 170,140**
WATER - INDIRECT COSTS (REIMBURSE GF)	$ 66,799	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	$ 129,712	
PARKING - INDIRECT COSTS (REIMBURSE GF)	$ 40,428	
LICENSES AND PERMITS		**$ 352,000**
LIQUOR LICENSES	$ 352,000	
SPECIAL ALCOHOL LICENSES	$ 16,240	
TOTAL FY17 BUDGETED REVENUES		$ 1,326,430

LEGAL
ELECTIONS

EDA MATCHAK

DIRECTOR OF ELECTIONS / MUNICIPAL HEARING OFFICER

DEPARTMENT ORGANIZATION CHART (PAGE VII-37)	PERSONAL SERVICES	$187,399
PERSONNEL LIST (PAGE VII-61)	ORDINARY EXPENSES	$69,500
LOWELLSTAT CHARTS (PAGE VII-97)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$256,899**

MISSION & SERVICES OVERVIEW

To provide election services for the citizens of our community; to protect the integrity of votes; and to maintain a transparent, accurate, and fair electoral process.

The Election and Census Office is responsible for all aspects of the voting process including registering residents to vote, coordinating voter education and outreach and hosting student voter registration drives. Additionally the Election and Census Office oversees polling location assignment and assessment, hiring and training over 220 election workers, and all Election Day operations including multidepartment coordinating. Additionally, the Election and Census Office administers the annual Street Listing (City Census) and maintains historic voter lists and election documents.

ACCOMPLISHMENTS

- In conjunction with the Lowell Commission on Disability, the Election Commission successfully acquired and deployed handicap accessible voting booths for all polling locations within the City of Lowell.
- Created new user-friendly reporting forms for Election Day including new Clerk's Reports and tally sheets for hand counted ballots and write-ins.
- Introduced new informational on street signage throughout the city to promote Election Day and added clarifying signage both inside and outside of polling locations citywide.
- Developed partnerships with Middlesex Community College Transition Program and the Lowell High School PALS Program

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Increase the number of outreach events to further promote voter education for young adults in the community. *Hosted voter registration events at both Lowell High School and Greater Lowell Technical High School. Mailed "Happy Birthday" letters to residents turning 18 including voter registration cards.*	Ongoing
FY16	Develop use of social media as a platform to increase outreach. *Commenced assessment of all polling locations in conjunction with the Secretary of the Commonwealth's office and worked with Lowell Public Schools to ensure school is not in session Election Day so neighborhood schools can be voter centers.*	Ongoing
FY16	Increase community events with voter registration drives and growing general outreach. *Implemented two-sided check-in and check-out book usage at polling locations to reduce the amount of paper used on Election Day.*	Ongoing
FY16	Analyze methods to further ease any delay at polling locations. *Increased the number of informative posts on the Election & Census page of the City of Lowell website and made updates to the existing webpage to make the page easier to navigate.*	Ongoing
FY17	Commence scanning of all voter registration cards and create a searchable data base of voter registration cards for current and past years.	New
FY17	Establish quarterly open forms with election workers and the public to discuss voting policies, changes to regulations and trends.	New
FY17	Increase the number of outreach events to further promote voter education for young adults in the community.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	FY2015	YTD FY2016	FY2017 Target
Census response rate	62%	63%	N/A	70%
Number of newly registered voters	3,555	4,237	4,703	5,000
Number of registered voters	55,708	57,486	61,296	65,000
Voter turnout - average per year	16%	21%	19.67%	50%
Census forms mailed	38,257	38,994	42,865	40,000
Pieces of mail metered daily	150	150	150	100
Poll workers recruited and hired	215	220	230	240
Municipal hearings scheduled	184	180	188	100
Parking hearings reviewed by mail	500	90	579	600
Parking violations abated at hearing	423	417	307	200

EXPENSE DETAILS

ELECTION OFFICE - 162	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
Salaries & Wages - Perm	97,081	91,263	93,075	96,399
Salaries & Wages - Temp	82,015	90,000	100,000	83,000
Overtime	7,645	8,000	10,000	8,000
Total	186,741	189,263	203,075	187,399
Expenses				
Rental of Halls	2,334	5,000	2,000	2,000
Professional Services	7,992	15,000	15,000	10,000
Printing & Binding	14,888	20,000	5,000	5,000
Census Forms Printing	20,000	20,000	20,000	20,000
Postage	14,997	20,000	25,000	15,000
Voting Machine Supplies	12,000	15,000	15,000	15,000
Office Supplies	4,936	5,000	5,000	2,500
Total	77,148	100,000	87,000	69,500
TOTAL BUDGET	**263,888**	**289,263**	**290,075**	**256,899**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 187,399
ORDINARY EXPENDITURES		$ 69,500
TOTAL FY17 BUDGETED EXPENDITURES		$ 256,899

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 214,723**
REAL ESTATE TAXES	$ 214,723	
INTERGOVERNMENTAL REVENUE		**$ 42,176**
UNRESTRICTED AID (UGGA)	$ 42,176	
TOTAL FY17 BUDGETED REVENUES		$ 256,899

PLANNING & DEVELOPMENT

SUMMARY

DIANE TRADD

DIRECTOR & ASSISTANT CITY MANAGER

Actual FY15	Approved FY16	PROGRAM EXPENDITURES	Budget FY17
2,398,777	3,308,895	PLANNING AND DEVELOPMENT	3,519,879
2,398,777	**3,308,895**		**3,519,879**
		FINANCING PLAN	**Budget FY16**
		TAXES	948,646
		LICENSES AND PERMITS	382,527
		CHARGES FOR SERVICES	67,400
		INTERGOVERNMENTAL REVENUE	2,075,306
		MISCELLANEOUS REVENUE	46,000
			3,519,879

PLANNING & DEVELOPMENT

DIANE TRADD

DIRECTOR & ASSISTANT CITY MANAGER

DEPARTMENT ORGANIZATION CHART (PAGE VII-38)	PERSONAL SERVICES	$3,301,879
PERSONNEL LIST (PAGE VII-61)	ORDINARY EXPENSES	$218,000
LOWELLSTAT CHARTS (PAGE VII-98)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$3,519,879**

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 work 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. More simply, DPD's goal for Lowell is to create, preserve, and enhance a great place to live, work, and play.

In 2013, DPD completed an update to Lowell's Comprehensive Master Plan, a policy statement that establishes long-term goals and provides a shared vision aimed at the unified and coordinated development of the City. The long-range policies within the plan serve as a framework for future development, outline specific goals for the City over the next 20 years, and guide the decision-making of the department. The new plan places a greater emphasis on environmental, economic, and social sustainability.

In addition to the Master Plan, DPD's planners develop and work to implement Urban Renewal Plans, Neighborhood Plans, Economic Development Plans, and Downtown Plans. In all of these endeavors, DPD works to engage stakeholders from the public, private, and institutional sectors, including residents, business people, community leaders, and visitors.

DPD is also actively engaged in helping both the City and the community implement and take actions in accordance with these plans toward the underlying objective of making Lowell a better place. DPD takes advantage of State and Federal programs to help stimulate development, including the administration of the Community Development Block Grant (CDBG), HOME, ESG and HOPWA programs, which are annual funds provided by the Federal Department of Housing and Urban Development.

DPD uses resources from these and other grant programs to implement capital improvements to parks, traffic, infrastructure, and amenities within the City. The department also provides services to residents and businesses aimed at expanding employment opportunities, the tax base, and the quality and quantity of housing available in Lowell.

In 2011, the Department of Planning and Development absorbed the code enforcement and inspectional services functions formerly housed in the Inspectional Services, Health, and Public Works Departments to create the Division of Development Services. Development Services now operates a cohesive, one-stop permit and code enforcement office that furthers the objectives of the City, DPD, and the Master Plan 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.

ACCOMPLISHMENTS

Development Services

- Instituted a highly successfully proactive Certificate of Inspection program under the purview of the Senior Building Inspector/Plans Reviewer which has greatly increased the number of residential dwellings that are compliant with their periodic Certificates of Inspection.
- Instituted an enhanced version of the Problem Property Impact Team, which is a multi-departmental task force that specifically targets properties that have a history of recent criminal activity. Used these techniques in assisting LPD with the DART Grant Program, which uses grant funds to target properties with drug activity.
- Completed successfully the first round of the Neighborhood Enhanced Enforcement Directive (NEED), which targets landlords in the City with the highest incidents of violations for progressive levels of enforcement action.
- Continued initiatives to address certificates of inspection, fire escapes, under sidewalk vaults, legal use determination, and other code compliance measures designed to protect public safety.
- Continued improvement of the integration of land use board review processes and increased public access to information regarding applications before the land use boards.

Planning and Community Development

- Ran a successful developer solicitation for the Hamilton Canal District (HCD). Three firms submitted development proposals, which are moving forward in contracting and include:
    - Genesis Healthcare proposes to construct a $35+ million skilled nursing facility, the largest downtown investment since the Wang headquarters.
    - Watermark proposes to construct a new corporate headquarters, a project made possible by a significant new state infrastructure grant (more below).
    - WinnCompanies is in exclusive, final negotiations to be the HCD master developer.

- Led a partnership effort to secure a $13.4 million dollar federal TIGER grant to repair and reconstruct the Enel-owned bridges in and around Downtown Lowell.
- Led a public conversation on design for the Lord Overpass. MassDOT's transformative investment of $15 million for the Lord Overpass improvements led to a community planning process. Kicked-off the state contract design process as the public process continues. Construction broke ground on the extension of Jackson Street, which is necessary for the DCAMM Judicial Center construction access.

- Secured a $4.7 million MassWorks state grant for the infrastructure in the undeveloped HCD northern section. The infrastructure is necessary for Watermark's corporate headquarters project to proceed and will provide the necessary utilities to unlock the development opportunity for the HCD garage, new canal-side housing and more than 200,000 square feet of pre-permitting commercial development space.
- Designed and implemented traffic and street improvements, working closely with Engineering and the State's MassDOT, to further improve transportation throughout the City. FY16 highlights included completing traffic signal improvements for the Pawtucket/School, Riverside/University, Westford/School, and Lawrence/Church intersections.
- Continued implementation of the City's three urban renewal areas, with a recent focus on residential redevelopment in the Acre Plan, neighborhood clean-up and commercial development in the JAM Plan, and new infrastructure projects to support industrial development in Ayers City Industrial Park.
- Signed a preliminary, non-binding land exchange agreement with the National Park Service (NPS) for the land swap in the HCD. This critical step initiates the final process to exchange the NPS parking lots to the City for development, which is anticipated to be completed by the end of 2016.
- Successfully obtained state grant funding to implement an energy data analytics program for large municipal accounts, with projected savings potential of $33,000 annually.
- Selected as one of seven communities for the National Grid Community Initiative which provides financial incentives to the City for meeting goals associated with promoting residential energy efficiency programs.
- Managed the Community Choice Power Supply Program for the City that allows residents and businesses in Lowell to have a stable supply rate for electricity. In the first 21 months of the program, this stable rate has helped its customers save over $5.8 million compared to National Grid's Basic Service Rates.
- Managed energy efficiency projects for the boiler systems at Lowell Memorial Auditorium and Lowell High School that are estimated to save $200,000 annually.
- Implemented utility bill and budgetary analysis program that identified over $115,000 in cancelled charges or refunds to City and Enterprise accounts.
- Continue to utilize the State's EDIP to encourage companies to locate/expand in Lowell. In the past year, facilitated the signing of Tax Increment Financing (TIF) Agreements with the Markley Group (2 Prince Ave.) and Somerset Industries (137 Phoenix Ave.) representing a total investment of $202,500,000 and the anticipated creation of 158 new jobs.

- Successfully recruited Kronos, Inc. to Cross Point Towers. Kronos will relocate 1,500 jobs to Lowell and anticipates creating 100-200 new jobs as part of their expansion plans. The company will occupy more than 400,000 sf of office space, becoming Cross Point's largest commercial tenant, and invest approximately $50M in capital improvements in the building.
- Assisted in the relocation/expansion of several other large companies to Lowell including Metrigraphics, Somerset Industries, the Markley Group, Jabra, Scheidt and Bachmann, AutoLiv. These businesses are projected to create more than 450 new jobs in Lowell.
- Continue to partner with UMass Lowell and Middlesex Community College to promote Lowell as a "college town" and encourage the college community to support local businesses. At the start of the current academic year, coordinated tours of downtown with representatives of NPS, COOL, and the Downtown Merchants Association, to introduce students, staff, and faculty at both institutions to the cultural, historic, and commercial assets of downtown Lowell.
- Utilization of site finder services and outreach with property owners led to the decrease in commercial vacancy rates downtown to 6% on ground floor and 13.4% on upper stories.
- Continue to partner with the Lowell Development & Financial Corporation (LDFC) to support new business development in downtown through the Downtown Venture Fund. Most recently, Hypertext Café and Bookstore, the UnchARTed Gallery, Humanity Boutique, and Bishops Legacy Restaurant have participated in the DVF program.
- To date, managed over $4,000,000 in EPA funding that has contributed to the assessment, remediation and/or redevelopment of over 70 acres of land. Currently, managing an additional $200,000 in EPA Assessment Grant funds.
- Managed the ongoing design and construction of the network of multi-use recreational trails along Lowell's waterways, including the Riverwalk, Canalways, and Concord River Greenway. Continued to manage the renovation of playgrounds and parks City-wide.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Enhance and make possible projects that align with Council-endorsed redevelopment plans and prioritize economic redevelopment to stabilize neighborhoods, support growth, and build new jobs. *Prioritized redevelopment of Hamilton Canal District, Cupples Square, planning for Bridge St corridor improvements.*	Ongoing
FY16	Use the interdepartmental approach of the Problem Property Impact Teams and the NEED Program to address properties in the City that have an increased incidence of criminal activity, or which consume a disproportionate amount of City resources. *Completed first round of the NEED Program, and are working with LPD on implementation of the DART program targeting properties with drug related issues.*	Ongoing
FY16	Boost the economic activity in both the Downtown and in the Neighborhood Business Corridors through increased economic development outreach and assistance. *Welcomed many new businesses to the City.*	Ongoing
FY17	Increase the use and effectiveness of Project Meetings for proposed development projects, soliciting early input from various City Departments to improve efficiency and provide developers with early feedback on potential issues.	New
FY17	Track major infrastructure project design and construction to support economic development opportunities and quality of life.	New
FY17	Reduce illegal dumping across the city through use of technology, increased proactive inspections, and increased off-hours inspections.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	Prior Year Actuals FY2015	YTD FY2016	FY2017 Target
Infrastructure, parks, and other capital improvement projects advanced	27	26	22	25
Major Infrastructure Projects	-	-	5	5
Number of accepted registrations of vacant/foreclosed properties in compliance with ordinance	247	403	290	350
Planning documents advanced	3	5	5	6
Square feet of active community gardens and land under cultivation in Lowell neighborhoods.	28,813	80,820	124,380	171,960
Number of COI Inspections completed	182	322	289	350
Brownfield sites addressed through assessment or remediation efforts	9	7	10	10
Building and trades related inspections conducted	5,273	9,915	6,411	10,000
Building, electrical, plumbing, gas, and mechanical permit applications processed	4,566	8,080	5,620	8,500
Businesses assisted by the Economic Development Office	110	198	138	150
City Council motions and requests addressed	119	58	42	58
Development and energy conservation capital projects assisted	14	4	2	2
Development project applications to land-use boards processed	96	121	116	130
Grant and loan agreements executed with sub-recipients	70	71	66	77
Number of land-use board pre-application consultations with developers and private companies	101	262	348	350
Sanitary code complaints inspected	982	1,204	1,117	,000
Sanitary code permit applications processed and inspected	2,647	2,837	2,303	2,750
Number of grant applications and required grant reports	N/A	21	17	24
Revenue collected from sale of surplus real estate assets sold	$285,500	$162,003	$131,000	$169,500
Permit Fees Collected via Final Cost Affidavit	N/A	$58,725	$162,190	$150,000
Transportation Requests from Businesses and Residents	-	-	97	130
Transportation Engineer - 60 Day Trials	-	-	78	105

EXPENSE DETAILS

PLANNING & DEVELOPMENT 182	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W-Perm.	2,629,085	3,124,643	3,363,766	3,289,727
Overtime	7,500	7,500	11,500	11,500
Longevity	652	652	652	652
Outside Funding (Non Tax Levy)		(760,900)	(970,100)	(898,646)
Total	2,637,237	2,371,895	2,405,818	2,403,233
Expenses				
Telephone	-	-	-	5,000
Repair & Maintenance Equipment	3,000	3,000	3,000	500
Other Services	2,500	2,500	2,500	-
Professional Services	60,000	60,000	60,000	50,000
Advertising	7,500	7,500	7,500	7,500
Printing & Binding	5,000	5,000	5,000	5,000
Office Supplies	10,000	10,000	10,000	5,000
Uniforms & Other Clothing/Protective gear	1,000	1,000	1,000	1,000
Dues & Subscriptions	2,500	2,500	2,500	2,500
Trans. - Monthly Allowance	50,400	50,400	58,800	58,800
Trans. Reimbursement & Seminars	20,800	15,000	15,000	15,000
Education Reimbursements	1,200	1,200	1,200	1,200
Miscellaneous Charges	10,000	10,000	10,000	5,000
Traffic Improvement-Signalization	24,000	-	-	-
Equipment - Other	2,000	2,000	2,000	2,000
Office Furniture	3,000	3,000	3,000	1,500
Capital Improvements	3,000	3,000	3,000	3,000
Urban Renewal	50,000	-	50,000	-
Lowell Landfill	-	-	100,000	50,000
Bldg Insp Training/Educ./Enforcement	-	-	5,000	5,000
Two for Lowell	-	-	-	-
Total	255,900	176,100	339,500	218,000
TOTAL BUDGET	2,893,137	2,547,995	2,745,318	2,621,233

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 3,301,879
ORDINARY EXPENDITURES		$ 218,000
TOTAL FY17 BUDGETED EXPENDITURES (GROSS)		$ 3,519,879

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 948,646**
REAL ESTATE TAXES	$ 948,646	
LICENSES AND PERMITS		**$ 382,527**
BUILDING PERMITS	$ 177,527	
PLUMBING PERMITS	$ 85,000	
RENTAL UNITS	$ 100,000	
OCCUPANCY PERMITS	$ 10,000	
SHEET METAL PERMITS	$ 10,000	
CHARGES FOR SERVICES		**$ 67,400**
CONSERVATION COMM. FILING FEES	$ 13,400	
CODE & INSPECTION FINES	$ 12,500	
INSPECTIONAL - 21D VIOLATIONS	$ 41,500	
INTERGOVERNMENTAL REVENUE		**$ 2,075,306**
COMMUNITY DEVELOPMENT BLOCK GRANT	$ 292,500	
HOME GRANT	$ 65,000	
HOPWA GRANT	$ 20,000	
ESG GRANT	$ 10,000	
LEAD HAZARD REDUCTION	$ 210,000	
MCKINNEY GRANT	$ 20,000	
AGO FORECLOSURE GRANT	$ 35,000	
STATE OWNED LAND	$ 201,060	
UNRESTRICTED LOCAL AID (UGGA)	$ 500,000	
ACRE REDEVELOPMENT REIMBURSEMENT	$ 509,000	
URBAN RENEWAL PROJECT	$ 83,546	
ENERGY MANAGER GRANT	$ 30,000	
AGGREGATION ADDER	$ 49,200	
DPD - OTHER FUNDING	$ 50,000	
MISCELLANEOUS REVENUE		**$ 46,000**
SEALER REVENUE	$ 31,000	
DPD - OTHER PROJECT DELIVERY	$ 15,000	
TOTAL FY17 BUDGETED REVENUES		$ 3,519,879

PUBLIC SAFETY

SUMMARY

Actual FY15	Approved FY16	PROGRAM EXPENDITURES	Budget FY17
24,699,391	27,122,685	POLICE	28,002,666
17,368,407	17,587,140	FIRE	18,680,788
42,067,799	**44,709,825**		**46,683,454**

FINANCING PLAN	Budget FY17
TAXES	40,871,490
LICENSES AND PERMITS	136,000
CHARGES FOR SERVICES	2,471,967
INTERGOVERNMENTAL REVENUE	2,365,791
MISCELLANEOUS REVENUE	838,206
	46,683,454

PUBLIC SAFETY
POLICE

WILLIAM TAYLOR
SUPERINTENDENT OF POLICE

DEPARTMENT ORGANIZATION CHART (PAGE VII-39)	PERSONAL SERVICES	$26,522,216
PERSONNEL LIST (PAGE VII-64)	ORDINARY EXPENSES	$1,480,450
LOWELLSTAT CHARTS (PAGE VII-99)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$28,002,666**

MISSION & SERVICES OVERVIEW

To work with the community to reduce crime, the fear of crime, and to improve the quality of life in the City of Lowell.

The Lowell Police Department is committed to the ideals of community policing. Those ideals are evident in such programs as the citizen police academy, the volunteer program, the Summer Student Police Academy, and the community liaison program. The Department stresses partnership, professionalism, integrity, and fairness.

Patrols are assigned by geographic sector. Geographic assignment encourages officers to become intimately associated with neighborhoods and their residents, better enabling them to fight and prevent crime.

The Department maintains specialized staffing to address narrow responsibilities such as crime analysis, technology, and research & development.

ACCOMPLISHMENTS

- 10% decrease in NIBRS offenses.
- Increased authorized sworn officer total to 245.
- Completed Decentralization of Crime Analysis Unit into community-based problem solving teams.
- Opened new substation in Centralville.
- Continued increased community collaboration.
- Continued increased bicycle, Segway and foot patrols.
- Designated a District Response Officer to work with homeless community.
- Realigned the Gang Unit to the Operational Services Bureau and increased its staffing, which has increased seizures of firearms and decreased gang related violence.
- Held a sergeants leadership course; which included 4 LPD Sergeants.
- Received $2,959,389.62 in Federal, State and Private grant funds, which included (but not limited to):

  - Domestic Violence grant to focus on connecting victims to needed services
  - Municipal Staffing Grant to add 3 new officers and 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
  - Funds to train all LPD officers on use of Narcan and to purchase Narcan for front line cruisers, cell block, and main desk
- Held a meeting for immigrants who recently moved to Lowell with the Middlesex District Attorney and representatives from the Federal Bureau of Investigations and the United States Attorney's Office.
- Held three Community Relations meetings.
- Organized Holiday toy drive to benefit Lowell Public School students in need.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Work towards accreditation through Massachusetts Police Accreditation Commission. *The first step in police accreditation is updated policies and procedures. Once these are complete we can begin the accreditation process.*	Ongoing
FY16	Increase response to victims of crimes. *A directive was disseminated to all officers on their response to victims of property crimes. Additionally, the LPD has hired a new administrative position for the Investigative Services Division. Since being hired in November the administrative assistant has contacted 40 victims of Breaking and Entering. In addition to responding to the needs of victims, she has been able to build the capacity of detectives so they may focus on case investigations. In addition, the LPD is hiring a Victim Advocate solely dedicated to following up with victims of domestic violence.*	Ongoing
FY16	Increase the legitimacy within the community. *LPD reinvigorated what was once known as the Race Relations Council and now is called the Community Relations Council. The LPD held 3 meetings in 2015 and will hold more in 2016. Additionally, the LPD has explored less lethal weapons options and is in the process of purchasing and training with Tasers. The LPD conducted a community survey in summer 2015 and plans to conduct a follow up survey in fall 2016. Furthermore, the LPD is researching training opportunities for officers on community engagement and police legitimacy.*	Ongoing
FY17	LPD aims to decrease Downtown disorder by addressing problem bar locations, jaywalking, and bicycle/skateboards on the sidewalk.	New
FY17	Reduce the number of opiate related overdose deaths in the City,	New
FY17	LPD aims to increase Community Policing and Problem Solving Strategies by utilizing Case of Places; which is case management of problem places.	New

PERFORMANCE METRICS[13]

Measurement	Prior Year Actuals CY2014	CY2015	YTD CY2016	CY2017 Target
Firearms Recovered	60	70	10	N/A
Juvenile Incidents	203	155	44	162
NIBRS Group A Offenses	7,605	6,663	496	6,330
NIBRS Group B Offenses	1,407	1,482	112	1,406
Total amount of federal grant funding received	$443,327	$505,037	N/A	$700,000
Total amount of private grant funding received	$3,500	$500	N/A	$500
Total amount of state grant funding received	$2,102,348	$2,512,017	$638,778	$2,000,000
Total Computer Aided Dispatch (CAD) Calls	121,608	113,842	23,913	103,596
Police Only Computer Aided Dispatch (CAD) Calls	104,219	96,680	20,045	89,913
Number of CompStat meetings	26	26	6	26
Number of hours worked by LPD volunteers	4,175	2,600	288	3,120
Number of LPD volunteers	42	29	3	35
Total General Fund Deposits	$1,203,056	$1,202,964	$269,538	$1,200,000
Individuals Booked	3,810	3,756	764	3,569
Number of firearm permits issued	467	264	91	290
Total investigations	1290	1,445	284	1,373
Community Policing Problem Solving Activities	-	-	-	25
Community Meetings Attended	-	-	-	50

[13] All Police Data is reported by Calendar Year

EXPENSE DETAILS

POLICE -210	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S W - Perm	20,900,119	23,202,524	24,418,093	24,435,191
S W - Temp	15,579	15,000	15,000	15,000
Overtime	827,556	850,000	875,000	800,000
Holiday	574,444	618,168	430,000	430,000
Shift Differential	30,466	34,210	37,000	37,000
Special Events	36,407	40,000	40,000	40,000
Longevity	10,957	12,000	9,900	9,900
Court Time	450,157	420,000	520,000	470,000
Comp Time	51,238	58,800	65,000	65,000
Out of Grade	9,555	24,000	16,000	16,000
Physical Fitness Incentive/Out of Grade Compensation	82,250	95,750	95,750	82,250
K-9 Stipends	22,817	33,577	33,408	33,408
Contractual Allowances	5,713	12,000	25,280	15,000
Professional Services for EAP	-	20,000	21,611	21,611
Uniform Allowance	36,695	45,856	74,147	45,856
Uniform - Traffic Supervisors	5,957	6,000	6,000	6,000
Outside Funding (Non Tax Levy)		(1,383,191)	(1,383,191)	(1,365,791)
Total	23,059,910	24,104,694	25,298,998	25,156,425
Expenses				
Telephone	-	-	-	5,000
Repair & Maintenance of Equipment	112,183	110,000	120,000	100,000
Garage Repair - Service Vehicle	79,625	80,000	80,000	80,000
Repair & Maint Microcomputer	191,438	140,000	200,000	200,000
Police Jail Area Maint	12,985	13,000	13,000	13,000
Hepatitis Shots	600	600	600	600
Horses/Boarding Expenses	-	-	-	-
Animal Control - Chg/Expense	8,832	9,000	9,000	9,000
Animal Expenses	6,895	8,000	8,000	8,000
Police - Rental Sub-Station	58,884	58,850	58,850	58,550
Paint/Meter Division (50% to Parking)	32,655	35,000	35,000	30,000
Rental of Equipment	1,907	7,450	7,450	7,450
Kennel Services	29,103	38,000	38,000	30,000
Psychological Exams	24,048	18,000	18,000	18,000
Assessment Exam Center	-	-	29,500	-
Training/Evaluation Program	39,426	40,000	40,000	40,000

POLICE -210	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Expenses				
Communications - CDMA	49,687	60,000	65,000	50,000
Food Service Supplies	7,230	9,400	9,500	9,500
Gas & Motor Oil Supplies	312,833	380,000	330,000	300,000
Garage/Auto Parts Supplies	78,904	80,000	100,000	80,000
Office Supplies	9,500	9,500	9,500	5,000
Misc. Supplies Other	10,000	10,000	10,000	5,000
Service Legal Defense Fund	57,750	61,000	61,750	61,750
Dues & Subscriptions	8,350	9,000	9,000	9,000
In State Travel Reimbursement & Seminars	7,000	2,000	2,000	2,000
No Middlesex Law Enforce County	5,925	5,925	5,925	5,925
Miscellaneous Charges	27,415	20,000	20,000	10,000
Dive/Rescue Team Equipment	4,932	5,000	5,000	5,000
Police Cars	292,329	275,000	309,000	200,000
Police Photo Lab & Equipment	2,500	2,500	2,500	2,500
Police Equipment Other	21,975	23,975	23,975	23,975
Portable Radios & Other	10,568	13,600	13,600	13,600
Office Furniture & Equipment	10,000	10,000	10,000	5,000
Alarm Monitoring	20,658	-	-	-
Computer Equipment	103,346	100,000	100,000	92,600
Total	1,639,482	1,634,800	1,744,150	1,480,450
TOTAL BUDGET	**24,699,391**	**25,739,494**	**27,043,148**	**26,636,875**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 26,522,216
ORDINARY EXPENDITURES		$ 1,480,450
TOTAL FY17 BUDGETED EXPENDITURES (GROSS)		$ 28,002,666

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 24,097,908**
REAL ESTATE TAXES	$ 12,597,908	
PERSONAL PROPERTY TAXES	$ 5,000,000	
NEW GROWTH	$ 1,500,000	
MOTOR VEHICLE EXCISE TAX	$ 5,000,000	
LICENSES AND PERMITS		**$ 19,000**
POLICE - FIREARMS	$ 19,000	
CHARGES FOR SERVICES		**$ 2,471,967**
POLICE TOWING REIMBURSEMENT	$ 300,000	
WASTEWATER INDIRECT (REIMBURSE GF)	$ 364,190	
WATER INDIRECT (REIMBURSE GF)	$ 450,000	
AMBULANCE RECOVERABLE COSTS	$ 262,777	
SPECIAL DETAIL RECEIPTS	$ 200,000	
COURT FINES	$ 895,000	
INTERGOVERNMENTAL REVENUE		**$ 1,365,791**
SCHOOL DEPARTMENT FUNDING	$ 260,571	
FIRE DEPARTMENT FUNDING	$ 16,841	
LOWELL HOUSING AUTHORITY	$ 40,000	
MIDDLESEX COLLEGE - GRANT	$ 69,486	
VIOLENCE AGAINST WOMEN GRANT	$ 88,677	
MASS MUNICIPAL GRANT	$ 45,114	
MISCELLANEOUS GRANTS (AGGREGATE)	$ 367,102	
STATE 911 INCENTIVE GRANT	$ 292,000	
OTHER GRANTS - POLICE	$ 186,000	
MISCELLANEOUS REVENUE		**$ 48,000**
POLICE DEPARTMENT MISCELLANEOUS	$ 48,000	
TOTAL FY17 BUDGETED REVENUES		$ 28,002,666

PUBLIC SAFETY

FIRE

JEFF WINWARD

FIRE CHIEF

DEPARTMENT ORGANIZATION CHART (PAGE VII-40)	PERSONAL SERVICES	$17,886,938
PERSONNEL LIST (PAGE VII-73)	ORDINARY EXPENSES	$793,850
LOWELLSTAT CHARTS (PAGE VII-100)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$18,680,788**

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. Our goal is to protect all citizens, their property, and the environment from natural and man-made disasters. We strive 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
- Hazardous materials incidents
- Water/ice rescues and recoveries
- Automobile/industrial accidents and extrications
- Elevator rescues
- Technical and other high-angle rescues
- Emergency Management for Special Events in the City including but not limited to: Festivals, Marathon, Severe Weather Events

In addition, the Fire Department conducts quarterly inspections of all schools and nursing homes in the City, and provides fire safety instruction to school-age children and to seniors through our Public Education Division.

Training and education are paramount to fulfilling the mission of the Lowell Fire Department. All members are trained to the levels of *First Responder* and *Hazardous Material Awareness*. 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 and two-thirds of the Department are certified Massachusetts Hazardous Materials Technicians.

The Fire Department has begun efforts to battle the opiate epidemic from several fronts. We are providing life-saving Narcan to overdose victims; educating our school-age children on the dangers of illegal drugs; handing out Substance Abuse Resource Guides to those in need;

exploring ways to assist the Police Department with getting our overdose patients into recovery programs; and working with all City agencies on the Mayor's Opiate Epidemic Crisis Taskforce.

ACCOMPLISHMENTS

- Maintained a policy of closing zero or one fire company, depending on available
    - Manpower.
- Attacked the Opiate Epidemic from several fronts:
    - Continued to provide rescue breathing and administer life-saving Narcan to overdose victims
    - Distributed Substance Abuse Guides to those in need
    - Helped educate our school children on the dangers of opiates and other illegal drugs
    - Participated in the Mayors Opiate Epidemic Crisis Task Force
    - Participated in the Middlesex DA's C.A.R.E project to assist children of overdose patients
- Purchased a new pumper to replace Engine 2, three new command vehicles, and two new mechanic's trucks.
- Purchased 60 sets of turnout gear to replace worn out gear and to outfit new firefighters.
- Purchased 6 Self Contained Breathing Apparatus (SCBA) to replace worn out SCBAs
- Purchased new state of the art battery operated jaws of life as well as new rescue airbags for the Rescue to aid in extricating victims from serious motor vehicle accidents.
- Purchased and trained on our new trench rescue equipment.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Develop Emergency Operations Plans for all public schools. *LFD has worked with other emergency departments to coordinate Emergency Operations Plans for the schools. We have distributed these plans to our Incident Commanders, and we have trained school staff in our new Options Based School Shooting Procedures. We are also training with the Police and EMS providers on rescuing victims from school shootings.*	Ongoing
FY16	Apply for grants to hire additional firefighters. *LFD was awarded a FEMA SAFER grant to hire and fund twelve additional firefighters. We have recently hired these new firefighters and they are currently attending the Massachusetts Firefighting Academy's Recruit Training Program. They will graduate this spring, and start working on our trucks. This will help with reducing both company closings, and reducing Fire Department overtime.*	Ongoing
FY16	Utilize new Public Safety grant writer to apply for grant to purchase one new pumper and one new ladder. *We have applied for federal grant funding to purchase a new ladder truck and a new rescue truck to replace Ladder 2 and the Rescue. We plan to acquire capital budget funding to repair and renovate our aging fire stations.*	Ongoing
FY17	Implement CARE & COOP projects to identify children in home where opiate overdoses occur and to screen overdose victims.	New
FY17	Use new radio technology to improve communications at emergency scenes.	New
FY17	Develop an Emergency Vehicle Operations Course for Apparatus Operators to train new officers and reduce accidents.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	FY2015	YTD FY2016	FY2017 Target
Fires, Total	490	528	339	522
- Building Fires	95	86	56	95
- Vehicle Fires	43	39	19	38
- Cooking Fires	184	221	145	205
- Other Fires	168	182	119	184
Rescues/EMS Calls, Total	8,984	9,769	6,759	8,979
- Med Assist, assist EMS crew	7,632	8,379	5,774	7,693
- Motor Vehicle Accidents	1,156	1,156	811	1,086
- Other Rescue	196	234	174	200
Hazardous Conditions Calls	647	757	498	,650
Service Calls	1,870	1,375	996	1,543
Good Intent Calls	896	683	569	818
False Calls, Total	2,395	2,499	1,833	2,404
- Malicious Calls	97	78	71	98
- Other False Calls	2,298	2,421	1,762	2,306
Other Calls	18	132	61	85
TOTAL CALLS	15,300	15,743	11,055	15,101
Number of inspections performed by Fire Companies	660	660	450	660
Number of inspections performed by Fire Prevention Inspectors	2,551	3,323	2,040	2,791
Number receiving fire safety instruction (Adults & Children)	16,899	15,743	6,680	17,120

EXPENSE DETAILS

FIRE DEPARTMENT - 220	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
Salaries & Wages -Perm	14,151,330	14,584,290	15,525,530	15,525,530
Apparatus Detail Pay	27,437	40,000	40,000	40,000
Salaries & Wages - Temp	-	-	-	-
Overtime	1,080,730	800,000	741,600	741,600
Overtime - Wellness Program	-	-	-	-
Overtime - Public Education	12,000	15,000	15,450	15,450
Overtime/Holiday	192,812	196,600	208,573	208,573
Holiday	912,977	936,000	986,000	986,000
Longevity	20,393	16,000	15,000	15,000
Court Time	182	2,200	2,200	2,200
Out of Grade Compensation	118,822	129,500	133,385	133,385
Hazardous Material Compensation	(6,345)	38,600	128,000	75,000
Buy Back Vacation (IOD)	163,855	140,000	144,200	144,200
Outside Funding (Non Tax Levy)		(125,000)	(658,206)	(783,206)
Total	16,674,193	16,773,190	17,281,732	17,103,732
Expenses				
Education Incentive	5,120	5,500	5,500	5,500
Out-Of-State Travel	1,560	4,200	4,200	4,200
Utility Electricity	34,929	35,000	41,300	40,000
Utility Heating/Gas	67,728	75,000	75,000	66,000
Repair & Maint. Equipment	9,254	8,000	10,000	10,000
Repair & Maint of Vehicle	129,735	135,000	150,000	125,000
Hazardous Waste Collection	3,972	6,500	6,500	6,500
Ladder Testing	4,685	5,500	5,500	5,500
Health & Safety/Contract	34,872	35,000	35,000	35,000
Professional Services	-	1,500	1,500	-
Prof. Svc - EMT/Ambulance	6,730	12,000	12,000	7,000
Physicals	12,275	16,200	23,100	23,100
Training/Evaluation Prog	5,023	10,000	10,000	10,000
Printing & Binding	1,289	2,300	2,300	2,300
Code Red	12,068	10,100	10,100	10,100
Cellular Service - Emergency MGMT	-	6,000	6,000	6,000
Alarm Monitoring Service	20,658	59,650	59,650	59,650
Firefighter Supplies	28,450	30,000	30,000	15,000
LEPC - Supplies/Travel/Misc	1,307	2,500	12,500	12,500

FIRE DEPARTMENT - 220	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Expenses				
Computer Equip & Software	10,703	12,000	12,000	12,000
Medical & Surgical Supplies	29,397	32,000	32,000	32,000
Gas & Motor Oil - Supplies	106,102	125,000	150,000	115,000
Automotive - Tires & Tubes	15,248	14,000	20,000	10,000
Hardware - Supplies	1,326	2,000	2,000	2,000
Office Supplies	2,628	3,500	3,500	2,000
Dues & Subscriptions	5,646	6,500	6,500	6,500
In-State Travel Reimbursement & Seminars	714	3,000	3,000	3,000
Out of State Travel	-	-	4,200	-
Education Incentive	-	-	5,500	-
Education Reimbursements	3,735	5,000	5,000	5,000
Upgrade Radio System	12,322	12,500	12,500	12,500
Other Equipment (Scuba, etc.)	5,999	7,500	7,500	7,500
SCBA-Equipment (Air Tanks)	45,000	45,000	45,000	45,000
4"Hose & Hardware	4,043	10,000	10,000	10,000
Office Furniture & Equipment	1,783	5,000	3,000	1,500
Replace - Repair Apparel	52,930	50,000	50,000	50,000
Turnout Gear	-	-	50,000	20,000
Improvements - Buildings	1,776	4,000	4,000	2,000
Repair & Maint - Buildings	7,708	10,000	10,000	7,500
Custodial - Supplies	7,499	7,000	7,000	7,000
Total	694,214	813,950	942,850	793,850
TOTAL BUDGET	**17,368,407**	**17,587,140**	**18,224,582**	**17,897,582**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 17,886,938
ORDINARY EXPENDITURES		$ 793,850
TOTAL FY17 BUDGETED EXPENDITURES (GROSS)		$ 18,680,788

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 16,773,582**
REAL ESTATE TAXES	$ 14,602,342	
PERSONAL PROPERTY TAXES	$ 2,171,240	
INTERGOVERNMENTAL REVENUE		**$ 1,000,000**
UNRESTRICTED AID (UGGA)	$ 1,000,000	
LICENSES AND PERMITS		**$ 117,000**
FIRE - SMOKE DETECTORS	$ 62,000	
FIRE - MISC. PERMITS	$ 55,000	
MISCELLANEOUS REVENUE		**$ 790,206**
FIRE DEPARTMENT MISCELLANEOUS	$ 7,000	
SAFER GRANT	$ 658,206	
HISTORICAL FIRE ADJUSTMENT	$ 125,000	
TOTAL FY17 BUDGETED REVENUES		$ 18,680,788

EDUCATION

SUMMARY

Actual FY15	Approved FY16	PROGRAM EXPENDITURES	Budget FY17
152,485,616	154,368,116	LOWELL PUBLIC SCHOOLS	158,445,232
6,584,515	7,497,127	GREATER LOWELL TECH.	7,695,388
159,070,131	**161,865,243**		**166,140,620**

FINANCING PLAN	Budget FY17
TAXES	20,655,112
LICENSES AND PERMITS	-
CHARGES FOR SERVICES	-
INTERGOVERNMENTAL REVENUE	145,485,508
MISCELLANEOUS REVENUE	-
	166,140,620

EDUCATION

LOWELL PUBLIC SCHOOLS

SALAH E. KHELFAOUI, PH.D.

SUPERINTENDENT

LOWELL PUBLIC SCHOOLS WEBSITE

HTTP://WWW.LOWELL.K12.MA.US/PAGES/LPSD

ORDINARY EXPENSES (SINGLE LINE)	$158,445,232
TOTAL FY17 BUDGETED EXPENDITURES	**$158,445,232**

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.

EXPENSE DETAILS

LOWELL SCHOOL DEPARTMENT	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Local Schools				
Funded by Chapter 70	129,901,296	129,901,299	129,901,300	129,901,301
Locally Funded	17,356,851	24,466,817	28,543,932	28,543,931
Total	147,258,147	154,368,116	158,445,232	158,445,232

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		$ 158,445,232
TOTAL FY17 BUDGETED EXPENDITURES		$ 158,445,232

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 19,856,851**
REAL ESTATE TAXES	$ 19,856,851	
INTERGOVERNMENTAL REVENUE		**$ 138,588,381**
CHAPTER 70 EDUCATION AID	$ 138,588,381	
TOTAL FY17 BUDGETED REVENUES		$ 158,445,232

EDUCATION

GREATER LOWELL TECHNICAL HIGH SCHOOL

ROGER BOURGEOIS

SUPERINTENDENT – DIRECTOR

GREATER LOWELL TECHNICAL HIGH SCHOOL WEBSITE

HTTP://WWW.GLTECH.ORG/

ORDINARY EXPENSES (SINGLE LINE)	$7,695,388
TOTAL FY17 BUDGETED EXPENDITURES	**$7,695,388**

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 $7 million in local assessments to the school in FY17 alone.

EXPENSE DETAILS

REGIONAL ASSESSMENTS	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Greater Lowell Regional Technical School	6,584,515	7,497,127	7,695,388	7,695,388
Total	6,584,515	7,497,127	7,695,388	7,695,388

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		$ 7,695,388
TOTAL FY17 BUDGETED EXPENDITURES		$ 7,695,388

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 798,261**
REAL ESTATE TAXES	$ 798,261	
INTERGOVERNMENTAL REVENUE		**$ 6,897,127**
UNRESTRICTED AID (UGGA)	$ 6,897,127	
TOTAL FY17 BUDGETED REVENUES		$ 7,695,388

PUBLIC WORKS

SUMMARY

RALPH SNOW

COMMISSIONER & ASSISTANT CITY MANAGER

Actual FY15	Approved FY16	PROGRAM EXPENDITURES	Budget FY17
1,290,633	1,562,169	DPW ADMINISTRATION	1,409,148
405,026	482,755	ENGINEERING	502,365
2,396,137	2,600,655	LANDS & BUILDINGS	2,599,703
1,166,927	1,244,962	STREETS	1,269,272
2,163,395	2,386,853	PARKS	2,236,606
386,951	305,783	CEMETERY	439,372
4,403,415	1,350,000	SNOW & ICE	1,350,000
462,340	533,000	STREET LIGHTING	507,000
5,028,198	5,020,000	WASTE COLLECTION/ DISPOSAL & RECYCLING	5,085,000
17,703,022	**15,486,177**		**15,398,466**

FINANCING PLAN	Budget FY17
TAXES	10,825,796
LICENSES AND PERMITS	86,500
CHARGES FOR SERVICES	3,511,062
INTERGOVERNMENTAL REVENUE	923,108
MISCELLANEOUS REVENUE	52,001
	15,398,466

PUBLIC WORKS

RALPH SNOW

COMMISSIONER & ASSISTANT CITY MANAGER

DEPARTMENT ORGANIZATION CHARTS (PAGE VII-41)	PERSONAL SERVICES	$6,226,048
PERSONNEL LIST (PAGE VII-79)	ORDINARY EXPENSES	$9,172,418
LOWELLSTAT CHARTS (PAGE VII-102)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$15,398,466**

MISSION & SERVICES OVERVIEW

To provide high-quality services to the residents of Lowell while maintaining the City's infrastructure and guaranteeing a clean and safe environment to sustain a high quality of life.

The Department of Public Works (DPW) has broad responsibilities in the City including: maintenance and repair of City-owned streets and sidewalks; maintenance and repair of streetlights and traffic signals; maintenance and repair of public buildings, including public schools; maintenance of city parks, playgrounds, and public shade trees; operation and maintenance of city owned cemeteries; assuring proper collection and disposal of residential solid waste and recycling; delivering safe, potable drinking water; and collection, treatment and disposal of sewerage and storm water.

The Department is comprised of seven (7) divisions. In addition to the five (5) internal DPW divisions, the Water and Wastewater departments report to the DPW commissioner, even though the accounting is done through a separate enterprise system. Each division is staffed by administrators, equipment operators, and laborers as well as specialists such as plumbers, electricians, and carpenters. Many of the divisions, such as the utilities, work around the clock. Even those that do not are on-call in case of emergency.

Administration and Finance Division

This division manages customer service, capital project cash flows, personnel, payroll, accounts payable and receivables, trash accounts, snow and ice contracts, city property damage claims, insurance on City-owned buildings, dumpsters, street-opening and trench permits, E-Gov 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 and design support, including construction management and administration services for all paving projects. The division is comprised of engineers working on projects for streets and sidewalks, pavement management, private street conversion, bridge maintenance, repair and construction, flood control, permitting, and other public works issues.

Land and Buildings Division
This division is responsible for the maintenance and repair of over 2.7 million square feet of City-owned buildings, including public schools. In addition to work completed by in-house employees, this division is also responsible for oversight of contractors performing construction and/or repairs to City buildings. Custodial responsibilities include City Hall, the JFK Civic Center, and the Pollard Memorial Library.

Streets Division
This division is responsible for street and sidewalk maintenance, pothole repair, central garage activities, miscellaneous litter pick-up, winter snow plowing and salting operations, miscellaneous street sweeping, maintenance of City-owned shade trees, and oversight of the solid waste and recycling program/contract.

Parks and Cemeteries Division
The Parks division is responsible for maintenance and management of over 500 acres of the City's 92 parks and playgrounds, 59 road islands and squares as well as many miles of grass median strips and the litter control in the downtown area. This division is also responsible for boarding up buildings for security purposes and managing the City's tree planting program. The Cemeteries division provides for public and private interments, lot sales, marker and monument installation and proper maintenance of 6 City owned cemeteries encompassing over 110 acres. Staff and technical support is also given to the Cemetery Commission and the Parks Commission.

ACCOMPLISHMENTS

Administration and Finance
- Managed $14+ million DPW budget and other accounts.
- Streamlined processing and improved response time and accounting for City and School work orders.
- Consolidated permit process with cooperation of City Engineering staff.
- Worked with Purchasing Department to begin initiatives to competitively bid products and services that save money above and beyond State Contract pricing.

Cemeteries
- Started Phase II of the Edson Cemetery Expansion Project
- Continued mapping Edson/Westlawn Cemeteries (all monuments, shrubs, and trees)
- Inputted approximately 55% of the Lot owner/burial information into the HMIS computer system
- Updated City website to include digitized forms and excel maps for customer use/access

Engineering

- Repaved 4.1 miles of roadway.
- Refurbished 0.9 miles of sidewalk.
- Accepted 6 streets.
- Performed on-site Construction Management services for the Jackson Street Extension.
- Provided Engineering support for the TIGER Grant project
- Provided Engineering assistance on 3 MassDOT projects including performing all ROW activities.

Lands and Buildings

- Updated Culinary Arts Kitchen at Lowell High School.
- Painted Creegan Media Center at Lowell High School.
- Painted E–House at Lowell High School.
- Painted Burgoyne Theater (Freshman Academy) at Lowell High School.
- Remodeled the Maker Space (Freshman Academy) at Lowell High School.
- Completed repairs to the field house roof at Lowell High School.
- Installed handicap bathroom at the Bartlett School.
- Remodeled handicap classroom at the Bartlett School.
- Painted music classroom risers at the Bartlett School.
- Installed 2 handicap classroom sinks at the Morey School.
- Repaired exterior concrete sidewalks at the Morey School.
- Painted common areas at the Adult Education Center.
- Remodeled music classroom at the Washington School.
- Upgraded the culinary arts area at the Molloy School.
- Completed kitchen and cafeteria painting project at various schools.
- Upgraded city irrigation systems.
- Completed drain repairs on the roof and concourse at LeLacheur Park.
- Completed roof repairs at LeLacheur Park.
- Painted and replaced 80 plywood panels on the outfield wall at LeLacheur Park.
- Refastened seating at LeLacheur Park.

- Installed 100 amp service cabinet on Arcand Drive to provide another power source for festivals and events.
- Completed LED retrofit of exterior lights at the Pawtucket Memorial, Wang, Sullivan, Reilly and Lincoln schools.
- Completed LED retrofit of street lights on Merrimack Street.
- Assisted in the planning and site review of the replacement of the traffic lights at the intersections of School & Pawtucket, School & Westford, Riverside & University, and Lawrence and Church Streets.
- Installed new food service station at the Rogers School.
- Replaced traffic cabinet at VFW and Bedford Avenue.
- Completely repaired the fire alarm system at the Smith Baker building.
- Created new layout for holiday wreaths and fabricated brackets to attach them to the light .poles throughout downtown.
- Completed bleacher installation at the Wang and Butler schools.

Parks

- Completed Reilly School playground recreation project.
- Completed landscaping, fencing, etc. at Albion Street Community Garden.
- Completed landscaping, fencing, etc. at Smith Street Community Garden.
- Completed O'Donnell Splash Pad.
- Completed Mulligan Complex (splash pad, basketball court, shuffle ball court, whiffle ball field).
- Completed Duane Street Park basketball court and site improvements.
- Completed Donahue Park basketball court improvements.
- Completed Cawley Stadium Scoreboard Project.
- Completed North Common Community Garden landscaping project.
- Completed North Common Playground and Volleyball Court project.
- Completed Shedd Park tennis courts renovation project.
- Completed Callery Park tennis courts renovation project.
- Completed dedications for: Tom Golden Pump House, Ben Hall Masterson Playground, Brendan Durkin at McInerney Park, UMass Memorial at Fels Park, Middlesex Village Island, Robinson Corner on Central Street, Quinlan Island, and Ouellette Memorial.

Solid Waste and Recycling

- Oversaw the collection & disposal of 23,337 tons of trash (reduction of 13 tons), 6,644 tons of recycling (increase of 631 tons) and 3,495 tons of yard waste (increase of 150 tons).
- Improved curbside recycling rate from 20.5% to 21.7% and the city-wide diversion rate from 28.6% to 29.9%.
- Increased email ListServe membership to 2,847 member (adding 124 members).
- Managed 'LowellRecycle' Smart phone App, including 13,590 "web views" (increase of 3,803).
- Acquired more than $58,400 (increase of $43,900) in outside (DEP) grant funding.
- Managed the State's first mattress collection/recycling program – now in second year, UTEC collected 1,400 mattresses and 772 box springs (21.5% increase over FY15).
- Resolved 1,500 eGov work order requests

Streets

- Repaired over 2,800 potholes.
- Continued to upgrade the repair facility with new safety measures.
- Upgraded repair facility with new computers at all mechanic's work areas.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Reduce average response time to streetlight outage requests to 5 days. *Currently, the average response time for FY16 is 4.4 days. As an ongoing goal, we look to maintain the response time at or below an average of 5 days.*	Ongoing
FY16	Reduce the total tonnage of Municipal Solid Waste. *Actual tonnage for FY15 was 23,337 and the City's year-to-date FY16 tonnage is 16,434. Although projections are slightly higher than the FY15 totals, Solid Waste & Recycling still hopes to meet the goal and show a reduction. To achieve this goal, we plan an aggressive outreach for the spring season.*	Ongoing
FY16	Increase the City's recycling rate. *The actual City Wide Recycling Rate for FY15 was 21.7%. In FY16 the year-to-date rate is 21.9% and on pace to reach the target. The SW&R division is continuing to explore opportunities to increase the recycling rate through available grants, special drop-off events, and additional material that is available to recycle.*	Ongoing
FY16	Accept 6 streets. *Completed goal of 4 Accepted Streets in FY15.*	Ongoing
FY17	Replace existing exterior lights at 3 City schools.	New
FY17	Establish school work order thresholds to measure performance, efficiency, costs and results.	New
FY17	Develop the Pavement Management Program.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	FY2015	YTD FY2016	FY2017 Target
Average response time in days for streetlight outage complaints	7.1	5.4	4.4	5.0
Number of streets accepted	3	4	4	6
Pavement condition index	70	71	71	71
Recycling Rate	21%	22%	22%	23%
Total tonnage disposed of	26,500	23,337	16,434	24,000
Miles of road repaved	8.64	4.1	5.5	6.0
Miles of sidewalk refurbished	1.73	1.0	1.6	4.0
Number of Cemetery trees planted	150	81	61	50
Number of Cemetery trees removed	80	76	50	30
Number of graffiti work orders completed	634	798	279	420
Number of city work orders completed	1,235	1,126	585	1,245
Number of potholes filled	2,355	1,911	1,353	2,000
Number of school work orders completed	1,028	1,526	1,279	1,500
Number of total E-Gov work orders completed	5,637	4,061	2,991	4,500
Number of tree issues responded to and addressed	372	398	225	350
Snowfall (in inches)	74.6	121	31	65

EXPENSE DETAILS – DPW FINANCE & ADMINISTRATION

FINANCE & ADMINISTRATION - 400	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
Salaries - Permanent	356,167	445,669	459,648	459,648
S & W-Temp.	35,839	30,000	30,000	30,000
Overtime	11,924	4,000	3,600	-
Out of Grade Compensation	-	-	-	-
Total	403,930	479,669	493,248	489,648
Expenses				
Utility Electricity	171,989	160,000	203,000	163,000
Utility Heating/Gas	26,222	35,000	30,000	29,000
Telephone	-	-	-	2,500
Repair & Maint. Equipment	25,344	50,000	250,000	50,000
Electrical Repair & Parts	42,759	50,000	45,000	45,000
Tree Work	86,970	80,000	80,000	80,000
Rental of Equipment	11,784	20,000	20,000	10,000
Rental of Uniforms	9,953	10,000	10,000	10,000
Lease/Purchase - DPW Equipment	15,302	17,500	15,000	15,000
Professional Services	54,942	60,000	75,000	55,000
Inspection Stickers	11,326	12,000	12,000	12,000
Training	7,550	10,000	7,500	7,500
Advertising	3,980	4,000	4,000	4,000
Printing & Binding	-	-	-	-
Used Vans-Trucks-Autos	-	-	-	-
Automotive - Tires & Tubes	111,465	130,000	130,000	95,000
Gas & Motor Oil-Supplies	70,407	100,000	100,000	70,000
Public Works - Supplies	16,268	30,000	20,000	15,000
Rep & Maint Electric Supplies	111,767	115,000	115,000	95,000
Office Supplies	7,044	10,000	7,500	3,500
Trans. Reimbursement	2,255	5,000	4,000	4,000
DPW - Various School Projects	68,412	125,000	110,000	110,000
Miscellaneous Charges	9,163	13,000	11,000	6,000
Plows & Frames	2,760	18,000	18,000	13,000
Fire Alarm Systems	14,376	20,000	25,000	20,000
Irrigation Equip/Supplies	4,668	8,000	5,000	5,000
Total	886,703	1,082,500	1,297,000	919,500
TOTAL BUDGET	**1,290,633**	**1,562,169**	**1,790,248**	**1,409,148**

EXPENSE SUMMARY & FINANCING PLAN – DPW FINANCE & ADMINISTRATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 489,648
ORDINARY EXPENDITURES		$ 919,500
TOTAL FY17 BUDGETED EXPENDITURES		$ 1,409,148

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 598,461**
REAL ESTATE TAXES	$ 598,461	
LICENSES AND PERMITS		**$ 60,000**
DPW STREET OPENINGS	$ 60,000	
CHARGES FOR SERVICES		**$ 148,062**
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	$ 148,062	
INTERGOVERNMENTAL REVENUE		**$ 602,625**
UNRESTRICTED AID (UGGA)	$ 602,625	
TOTAL FY17 BUDGETED REVENUES		$ 1,409,148

EXPENSE DETAILS – DPW ENGINEERING

ENGINEERING	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
Salaries -Permanent	395,771	473,755	494,265	494,265
Salaries -Temporary	-	-	-	-
Overtime	9,254	9,000	8,100	8,100
Outside Funding		(68,562)	(70,483)	(70,483)
Total	405,026	414,193	431,882	431,882

EXPENSE SUMMARY & FINANCING PLAN – DPW ENGINEERING

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 502,365
ORDINARY EXPENDITURES		$ -
TOTAL FY17 BUDGETED EXPENDITURES (GROSS)		$ 502,365

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 397,882**
MOTOR VEHICLE EXCISE TAX	$ 397,882	
INTERGOVERNMENTAL REVENUE		**$ 70,483**
FUNDING FROM HAMILTON CANAL	$ 70,483	
MISCELLANEOUS REVENUE		**$ 34,000**
ENGINEERS MISC.	$ 34,000	
TOTAL FY17 BUDGETED REVENUES		$ 502,365

EXPENSE DETAILS – DPW LANDS & BUILDINGS

LAND & BUILDINGS	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
Salaries - Permanent	1,548,491	1,733,155	1,827,453	1,821,453
Overtime	144,922	112,500	101,250	101,250
Total	1,693,413	1,845,655	1,928,703	1,922,703
Expenses				
Utility Electricity	253,016	250,000	295,000	245,000
Utility Heating/Gas	134,680	130,000	130,000	127,000
Repair & Maint - Buildings	105,840	125,000	125,000	100,000
Custodial - Supplies	14,043	20,000	20,000	15,000
Graffiti Supplies	8,296	10,000	10,000	10,000
Building - Supplies	92,841	100,000	100,000	90,000
Trans. Reimbursement & Seminars	-	-	-	-
Building Improvements	94,007	120,000	120,000	90,000
Elevator & Building Inspections	-	-	-	-
Total	702,724	755,000	800,000	677,000
TOTAL BUDGET	**2,396,137**	**2,600,655**	**2,728,703**	**2,599,703**

EXPENSE SUMMARY & FINANCING PLAN – DPW LANDS & BUILDINGS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,922,703
ORDINARY EXPENDITURES		$ 677,000
TOTAL FY17 BUDGETED EXPENDITURES		$ 2,599,703

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 2,574,703**
REAL ESTATE TAXES	$ 1,824,703	
PERSONAL PROPERTY TAXES	$ 750,000	
CHARGES FOR SERVICES		**$ 25,000**
ENTERPRISE REIMBURSEMENT (WASTEWATER)	$ 25,000	
TOTAL FY17 BUDGETED REVENUES		$ 2,599,703

EXPENSE DETAILS – DPW STREETS

STREETS	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
Salaries - Permanent	1,104,630	1,167,962	1,214,972	1,214,972
Salaries - Temporary	-	-	-	-
Overtime	30,526	27,000	24,300	24,300
Total	1,135,157	1,194,962	1,239,272	1,239,272
Expenses				
Improv - Highway - Sidewalks	31,770	50,000	50,000	30,000
Total	31,770	50,000	50,000	30,000
TOTAL BUDGET	**1,166,927**	**1,244,962**	**1,289,272**	**1,269,272**

EXPENSE SUMMARY & FINANCING PLAN – DPW STREETS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,239,272
ORDINARY EXPENDITURES		$ 30,000
TOTAL FY17 BUDGETED EXPENDITURES		$ 1,269,272

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,019,272**
REAL ESTATE TAXES	$ 769,272	
PERSONAL PROPERTY TAXES	$ 93,679	
MOTOR VEHICLE EXCISE TAX	$ 156,321	
INTERGOVERNMENTAL REVENUE		**$ 250,000**
UNRESTRICTED AID (UGGA)	$ 250,000	
TOTAL FY17 BUDGETED REVENUES		$ 1,269,272

EXPENSE DETAILS – DPW PARKS

PARKS	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W-Perm.	1,324,833	1,407,658	1,397,976	1,380,918
S & W-Temp.	112,580	125,000	168,000	105,000
Overtime	143,308	135,000	121,500	136,500
Dedications, Special Events	9,470	9,500	9,500	9,500
S&W Shift Differential	531	5,000	5,000	2,500
Longevity	1,020	1,020	1,020	1,020
Total	1,591,741	1,683,178	1,702,996	1,635,438
Expenses				
Utility Electricity	117,919	120,000	141,600	131,000
Utility Heating/Gas	35,465	35,000	41,300	33,000
Telephone	-	-	-	2,000
Repair & Maintenance Equip.	77,949	90,000	90,000	70,000
Gateway Cities Program	3,822	5,000	5,000	4,000
Pool Maintenance	7,184	7,500	9,700	7,500
Rental of Equipment	-	-	-	-
Leasing Equipment & Service	-	-	-	-
Professional Services	37,096	38,500	38,500	35,000
Training/Evaluation Program	-	500	500	500
Botanical Gardens	4,738	5,000	5,000	5,000
Advertising	-	750	750	750
Parks Supplies - Other	42,365	46,500	46,500	40,000
Gas & Motor Oil - Supplies	36,396	60,000	60,000	37,000
Office Supplies	2,486	2,500	2,500	1,000
Misc.- Supplies - Other	17,383	19,500	19,500	9,750
Trans. Reimbursement & Seminars.	21	1,000	1,000	1,000
Licenses	5,150	9,750	9,750	9,750
Parks Board - Misc. Expenses	-	-	-	-
Used Van/Trucks	-	-	9,500	-
Skidder	-	-	-	-
Misc. Equipment Parks Department	14,197	19,975	19,975	9,988
Irrigation Equipment	2,000	-	3,500	-
Fences	20,500	25,000	25,000	22,250
Trimmers, Mowers, etc.	716	1,500	1,500	1,500
Communication Equipment/Expense	511	1,450	1,450	1,450

PARKS	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Expenses				
Field Maint./Other	9,730	15,000	15,000	9,730
Varnum Park Improvement	1,655	3,500	3,500	3,500
Pool Renovations	3,424	7,500	12,000	7,500
Cawley Stadium Improvements	-	-	-	-
Snow & Ice Removal Control	-	-	-	-
Computer Equipment/Software	904	4,500	4,500	2,500
Improvements - Parks & Playgrounds	126,729	135,000	135,000	125,000
Building Supplies	3,317	4,000	4,000	4,000
Other Snow Removal Equipment	-	-	-	-
Equipment	-	-	-	-
Tires, Tubes, Misc Equipment	-	6,500	6,500	4,000
Fertilization, Ornamental/Open Space	-	15,000	15,000	7,500
Flags/Other	-	4,750	4,750	2,500
Physicals/Testing/Other	-	3,500	3,500	3,500
Misc Disposal/Dumpsters	-	9,500	9,500	3,500
Spraying/Weed Control	-	5,500	5,500	5,500
Field Maint./Other	-	-	-	-
Total	571,654	703,675	751,275	601,168
TOTAL BUDGET	**2,163,395**	**2,386,853**	**2,454,271**	**2,236,606**

EXPENSE SUMMARY & FINANCING PLAN – DPW PARKS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,635,438
ORDINARY EXPENDITURES		$ 601,168
TOTAL FY17 BUDGETED EXPENDITURES		$ 2,236,606

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 2,192,106**
REAL ESTATE TAXES	$ 1,592,106	
LOCAL MEALS TAX	$ 600,000	
LICENSES AND PERMITS		**$ 26,500**
PARKS AND RECREATION PERMITS	$ 26,500	
MISCELLANEOUS REVENUE		**$ 18,000**
PARKS MISCELLANEOUS RENT	$ 18,000	
TOTAL FY17 BUDGETED REVENUES		$ 2,236,606

EXPENSE DETAILS – DPW CEMETERIES

CEMETERY	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W-Perm.	49,603	49,908	195,422	195,422
S & W-Temp.	20,975	20,000	20,000	20,000
Overtime	49,768	18,000	16,200	21,200
Total	120,345	87,908	231,622	236,622
Expenses				
Utility Heating/Gas	10,192	9,500	11,210	9,000
Utility Electricity	2,022	2,000	2,360	4,000
Repair & Maintenance Equipment	-	-	-	-
Rental of Equipment	-	3,500	3,500	-
Professional Services	186,892	163,000	163,000	163,000
Miscellaneous Charges	5,237	2,225	2,225	1,000
Cemetery General Improvement	48,001	3,750	3,750	3,750
Fences	5,700	10,000	10,000	10,000
Westlawn II - Cemetery Improve	3,500	3,500	3,500	3,500
Renovate Cemetery Office	-	2,150	2,150	-
Improvement - Cemetery Ave	-	9,500	9,500	-
Groundskeeping - Supplies	462	3,750	3,750	3,750
Office Supplies	1,500	1,500	1,500	1,500
Cemetery - Flowers/Bushes	2,762	3,000	3,000	3,000
Misc. - Supplies - Other	337	500	500	250
Total	266,606	217,875	224,945	202,750
TOTAL BUDGET	**386,951**	**305,783**	**456,567**	**439,372**

EXPENSE SUMMARY & FINANCING PLAN – DPW CEMETERIES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 236,622
ORDINARY EXPENDITURES		$ 202,750
TOTAL FY17 BUDGETED EXPENDITURES		$ 439,372

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 264,372**
REAL ESTATE TAXES	$ 264,372	
CHARGES FOR SERVICES		**$ 175,000**
CEMETERY OPENINGS	$ 175,000	
TOTAL FY17 BUDGETED REVENUES		$ 439,372

EXPENSE DETAILS – DPW SNOW & ICE

SNOW & ICE	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
Overtime	623,654	200,000	200,000	200,000
Total	623,654	200,000	200,000	200,000
Expenses				
Purchase of Services	2,321,404	775,000	775,000	775,000
Other Charges & Expenses	715,232	50,000	50,000	50,000
Salt & Sand	743,126	325,000	325,000	325,000
Total	3,779,762	1,150,000	1,150,000	1,150,000
TOTAL BUDGET	**4,403,415**	**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 FY17 BUDGETED EXPENDITURES		$ 1,350,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,350,000**
MOTOR VEHICLE EXCISE TAX	$ 1,350,000	
TOTAL FY17 BUDGETED REVENUES		$ 1,350,000

EXPENSE DETAILS – DPW STREET LIGHTING

STREET LIGHTING	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Expenses				
-	399,340	470,000	540,000	477,000
Rep & Maint - Downtown Light Sup	63,000	-	63,000	30,000
Total	462,340	470,000	603,000	507,000
TOTAL BUDGET	**462,340**	**470,000**	**603,000**	**507,000**

EXPENSE SUMMARY & FINANCING PLAN – DPW STREET LIGHTING

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 507,000
TOTAL FY17 BUDGETED EXPENDITURES		$ 507,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 507,000**
MOTOR VEHICLE EXCISE TAX	$ 439,203	
NEW GROWTH	$ 67,797	
TOTAL FY17 BUDGETED REVENUES		$ 507,000

EXPENSE DETAILS – DPW SOLID WASTE COLLECTION & DISPOSAL

WASTE COLLECTION & DISPOSAL	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Expenses				
Hazardous Waste Collection	35,766	40,000	40,000	20,000
Recycling	(542)	-	-	-
Trash Collection & Disposal	4,978,005	4,950,000	5,050,000	5,050,000
Recycling Supplies & Services	14,968	30,000	30,000	15,000
Total	5,028,198	5,020,000	5,120,000	5,085,000
TOTAL BUDGET	**5,028,198**	**5,020,000**	**5,120,000**	**5,085,000**

EXPENSE SUMMARY & FINANCING PLAN – DPW SOLID WASTE COLLECTION & DISPOSAL

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 5,085,000
TOTAL FY17 BUDGETED EXPENDITURES		$ 5,085,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,922,000**
REAL ESTATE TAXES	$ 977,000	
PAYMENT IN LIEU OF TAXES (PILOT)	$ 945,000	
CHARGES FOR SERVICES		**$ 3,163,000**
TRASH FEES	$ 3,161,000	
DUMPSTER FEES	$ 2,000	
TOTAL FY17 BUDGETED REVENUES		$ 5,085,000

HEALTH AND HUMAN SERVICES

SUMMARY

KERRAN VIGROUX

DIRECTOR

Actual FY15	Approved FY16	PROGRAM EXPENDITURES	Budget FY17
2,340,655	2,644,697	HEALTH	2,437,893
219,271	419,862	COUNCIL ON AGING	293,686
997,536	1,250,457	VETERANS' SERVICES	712,024
664,659	710,997	RECREATION	762,129
1,173,210	1,389,857	LIBRARY	1,410,225
5,395,330	**6,415,870**		**5,615,955**

FINANCING PLAN	Budget FY17
TAXES	3,343,982
LICENSES AND PERMITS	138,450
CHARGES FOR SERVICES	13,000
INTERGOVERNMENTAL REVENUE	2,041,525
MISCELLANEOUS REVENUE	79,000
	5,615,957

HEALTH AND HUMAN SERVICES

KERRAN VIGROUX

SUMMARY

DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-47)

MISSION & SERVICES OVERVIEW

To oversee all public health and human service related issues. The Health and Human Services Department strives to improve collaboration between departments with the goal of enhancing service delivery and enhancing programs offered to city residents.

The Health and Human Services Department was created in the spring of 2015 in efforts to reorganize departments that share a common human service mission. The Health Department, Library, Council on Aging (COA), Veterans Services and Recreation Department will report directly to the Health and Human Services Director. The reorganization of these departments under one umbrella will enable services to be delivered in a more efficient and effective manner. The merge fosters a collaborative partnership between the departments. The Library, COA, and Veterans Services underwent minimal changes in the reorganization other than respective Directors reporting to the new HHS Director. The Recreation division, which previously resided with Parks and Cemeteries, also saw no staffing changes during the transition other than its division head reporting to the new HHS Director as well.

The HHS Director is able to provide direct leadership that key services require, a more cohesive link to boards and commissions as well as offer daily support to various departments and divisions. The HHS Director acts at the point person, reporting to the City Manager, to carry out the vision of the Administration and Council.

The HHS Department promotes collaboration increasing opportunities for interdepartmental partnerships. Recreation and the Library enhance coordination of activities for the city's youth. Recreation also works with the COA and Veterans Services for volunteer opportunities. The Library continues to build its relationship with the Council on Aging, including the satellite branch at the Senior Center. The Health and Human Services Department also has increased partnerships with nonprofits, health organizations and schools in Lowell who work tirelessly to make life better for city residents of all ages.

HEALTH AND HUMAN SERVICES
HEALTH DEPARTMENT

KERRAN VIGROUX
HEALTH DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-48)	PERSONAL SERVICES	$2,373,143
PERSONNEL LIST (PAGE VII-83)	ORDINARY EXPENSES	$64,750
LOWELLSTAT CHARTS (PAGE VII-103)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$2,437,893**

MISSION & SERVICES OVERVIEW

To preserve, maintain, and advance the City's public health standards. The Health Department strives to promote and protect the health and wellness of the people within Lowell: residents, workers, and visitors. We fulfill our mission through a wide range of public health programs and outreach health education in a variety of areas inclusive of communicable disease prevention, Influenza and TdaP vaccination initiatives, School Health, and Public Health outreach programs such as Tobacco Control and substance abuse education programs.

In conjunction with the State, the Health Department programs target the prevention of communicable and chronic diseases through surveillance of more than seventy (70) reportable diseases. During investigation and surveillance of reportable diseases, Lowell residents are educated with a goal of preventing the transmission of disease. The Public Health Division also promotes environmental health and enforcement of health regulations. The Public Health Nurses also provide clinical case management and follow-up care for TB cases at the clinic at Lowell General Hospital. The Department also provides emergency preparedness and medical response to public health challenges. The Public Health Division of the Lowell Health Department oversees three (3) grants focusing on substance abuse and education.

The Health Department provides nurses to the Lowell Public Schools as well as private schools under the Essential School Health Grant. The Department also manages the contract for the City's ambulance provider, Trinity EMS. The Health Department also promotes, implements, and enforces tobacco regulations regionally (Lowell and Lawrence) to protect the public from the harmful effects of secondhand smoke and to reduce youth access to tobacco products.

The administrative staff provides support to the five (5) appointed members of the Board of Health. This regulatory board meets monthly on the first Wednesday of the month at 6:00 PM in the Mayor's Reception Room. Administratively, the staff is responsible for preparing agendas, posting regulatory requirements, transcribing minutes, processing board communications, advertising, and scheduling hearings before the Board. Annual renewal of Funeral Director licenses and Body Art Practitioner Licenses are prepared for Board of Health approval. Additionally, the staff maintains permanent Board of Health records as well as public records of historical interest.

PROJECTED EXPENSES

The Tobacco Control Program is subsidized by a regional state grant covering Lowell and Lawrence. The Program Director conducts inspections in both cities annually as well as those generated by complaints. There are 125 licensed establishments in Lowell, and 133 in Lawrence.

ACCOMPLISHMENTS

Public Health Division

Communicable Disease Control

- Public Health Nurses actively followed up on 708 "Confirmed", "Suspect", and "Contact" communicable disease reports.

Health and Human Services Collaborative

- Initiated weekly Public Health Nursing visits to the Lowell Senior Center for the purpose of providing additional health education, awareness and clinics; to include blood pressure, blood glucose testing, and question and answer day, as well as Unwanted Medication and Sharps disposal days. These programs are all offered on site at the Senior Center.
- Partnered with the Lowell Veterans Services Office to provide blood pressure monitoring by a Public Health Nurse at the monthly Veterans' breakfast.

Tuberculosis

- In FY16 to date, there has been surveillance and case monitoring/management of 12 Active Tuberculosis cases.
- A total of 390 contacts were reviewed and monitored for status following 2 large contact investigations.
- Completed approximately 650 Direct Observed Therapy (DOT) visits.

Influenza

- Vaccinated 550 people in FY16 (to date). Projected goal to vaccinate 1,000 people in FY17.

FLU

- Organize and implement flu clinics for city employees / retirees and the general public.
- Vaccinated 744 people in FY15 (to date). Projected goal to vaccinate 1,000 people in FY17

TdaP (Pertussis)

- Vaccinated 65 people in FY16 (to date). Projected goal to vaccinate 150 people in FY17

Substance Use and Abuse; Massachusetts Opioid Abuse Prevention Collaboration (MOAPC):

- Serves as the lead community addressing the opioid epidemic through a collaborative agreement with the Towns of Billerica, Chelmsford, Dracut, Westford, Wilmington, and Tewksbury.
- The Health Department Outreach Staff, in collaboration with the Lowell Police Department and Lowell House, Inc., participated in the newly launched Community Opioid Outreach Program (CO-OP) to help connect individuals to community resources and treatment options following an opiate overdose.
- 4,136 individuals were provided outreach education and awareness campaigns by partnering with municipal departments, faith-based organizations, non-profits, community agencies, and the Department of Corrections.

Partnership for Success (PFS-2015)

- The City of Lowell recently received the five-year Partnership for Success (PFS-2015) grant totaling $425,000. The grant will focus on opioid and other prescription drug misuse and abuse among high school aged youth in the City of Lowell. Partnerships will be built with community partners such as parents, caregivers, educators, health care providers, law enforcement/first responders, local coalitions among others, in order to reduce prescription drug misuse and abuse.

School Health Division

- Narcan training was provided to all nursing staff and Narcan is now supplied in all school buildings.
- The School Health Unit serviced 5,005 Limited English Proficient (LEP) students and families for an increase of 31.75% from last year.
- 72 students received a comprehensive eye exam from the New England Eye on-Sight Mobile Eye Clinic, which resulted in fifty (50) free pairs of glasses being given to students in need.
- Lowell Public School Students visit the nurses' office on a daily basis for a variety of needs including:
    - 2,605 students who were seen for the purpose of Chronic Disease Management.
    - 141,474 Office Visits due to Illness and Injury were conducted for the purpose of Acute Care Management.
    - Health Maintenance of 4,992 Postural Screenings, 6,429 Vision Screenings, 4,290 Hearing Screenings, and 3,541 BMI Screenings.

Administrative Division

- Grant oversight provided for six state and federal grants totaling $500,833.
- Administration and oversight of a payroll totaling over **$2.58** million dollars.

Merrimack Alcohol and Tobacco Control Collaborative

- Assisted the Coalition for a Better Acre to make 473 Units smoke free by July 1, 2016.
- Compliance checks where a minor attempts to purchase tobacco at retail stores conducted to date: Lowell **(217)** and Lawrence **(151)**. This is an increase of 78% and 291% from the prior year respectively.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Continue to educate the public on the dangers of opioid misuse, addiction, and overdoses. *2,970 individuals in FY'15 and 4,136 individuals YTD for FY'16 were educated through outreach about the misue and abuse of opioids and how to appropriately seek assistance. The LHD staff and the LPD have begun a joint initiative through the CO-OP grant for targeted outreach to the homeless population as well as known overdose victims.*	Ongoing
FY16	Transition from paper based burial permits and records to the Massachusetts Electronic Death Registration System.	Completed
FY16	Continue Influenza and Tdap vaccination initiatives for the general public and continue to strive for 100% compliance with State Vaccination requirements for Lowell Schoolchildren. *The Health Department continues to provide Influenza and Tdap vaccinations to the general public and anticipate offering the Pneumonia vaccine to interested seniors. The School Health Unit continues to assist parents with mandated immunization requirements for meeting the state mandated immunization requirements for school aged children with the ongoing goal of reaching 100% compliance.*	Ongoing
FY17	Increase minimum legal age for the purchase of tobacco products to age 21, and reduce youth access to tobacco products by restricting the sale of flavored tobacco products.	New
FY17	Strive to maintain 93% return to class rate for Lowell Public School students and work to increase the rate to 94%.	New
FY17	Work with the Lowell School Department to implement primary prevention evidence-based curriculum in the Lowell Public Schools.	New
FY17	Expand outreach education to the Public regarding Public Health Issues and increase Public Health Nursing presence at both the Senior Center and Veterans monthly breakfasts.	New
FY17	Collaboration between Health Department and Recreation for the purpose of introducing Substance Abuse Awareness education into Recreation's Summer Youth Program piloting six sites in year one.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	FY2015	YTD FY2016	FY2017 Target
Percentage of students who return to class after visiting school nurse	93%	93%	93%	94%
Reported communicable diseases	1,253	1,276	1,167	1,300
Medical procedures	138,809	134,114	78,708	135,546
Opioid overdose prevention outreach	1,622	2,970	4,136	6,204
Percentage of death reports made electronically	0%	71%	100%	100%
School Screenings	25,056	26,948	19,252	28,878
Communicable disease case management inclusive of TB	2,724	2,275	1,773	2,000
Grants administered	6	7	8	8
Immunizations	830	860	615	1,000
Nursing supply orders	195	213	170	255
Permits Issued	1,198	1,362	974	1,461

EXPENSE DETAILS

HEALTH DEPARTMENT 510	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W - Perm.	2,234,447	2,278,838	2,376,390	2,338,012
S & W - Temp	-	-	7,517	-
Stipend - Other	6,850	46,500	33,200	33,200
Overtime	36,255	35,755	1,800	1,800
Longevity	130	131	131	131
Outside Funding (Outside Tax Levy)		(276,928)	(300,100)	(330,100)
Total	2,277,682	2,084,296	2,118,938	2,043,043
Expenses				
Utilities-Gas/Electricity.	19,722	20,000	24,000	21,000
Telephone	-	-	-	2,000
Repair & Maint. Equipment	1,226	3,000	2,500	2,500
Professional Services	15,000	15,000	15,000	15,000
Advertising	1,000	1,000	1,000	1,000
Printing & Binding	1,001	2,000	1,500	1,500
Computer Equip & Software	919	1,100	500	500
Dues & Subscriptions	1,189	1,700	1,500	1,500
Trans. - Monthly allowance	-	-	-	-
Trans. Reimburse. & Seminars	8,938	12,500	12,500	8,000
Equipment - Other	1,498	1,500	1,500	1,500
Office Furniture & Equip	1,496	1,500	1,500	750
Health Nurse Supplies	7,997	8,000	8,000	8,000
Office Supplies	2,000	2,000	1,500	1,000
Misc - Supplies - Other	986	1,000	1,000	500
Uniforms & Other Clothing	-	-	-	-
Total	62,973	70,300	72,000	64,750
TOTAL BUDGET	**2,340,655**	**2,154,596**	**2,190,938**	**2,107,793**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 2,373,143
ORDINARY EXPENDITURES		$ 64,750
TOTAL FY17 BUDGETED EXPENDITURES		$ 2,437,893

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,870,343**
REAL ESTATE TAXES	$ 1,870,343	
LICENSES AND PERMITS		$ 138,450
FUNERAL DIRECTOR LICENSES	$ 2,000	
HEALTH - CATERING	$ 3,000	
TOBACCO LICENSES	$ 20,700	
BODY ART LICENSES	$ 3,750	
DUMPSTER	$ 73,000	
MISC. HEALTH LICENSES	$ 2,000	
BURIAL PERMITS	$ 23,000	
BAKERY	$ 4,000	
CANTEEN TRUCKS	$ 2,000	
PUBLIC POOLS	$ 3,000	
LODGING HOUSE	$ 2,000	
CHARGES FOR SERVICES		**$ 13,000**
TOBACCO FINES	$ 1,000	
21D VIOLATIONS - HEALTH CODE	$ 5,000	
NIGHT SOIL	$ 7,000	
INTERGOVERNMENTAL REVENUE		**$ 358,100**
TOBACCO CONTROL GRANT	$ 59,032	
ENHANCED SCHOOL FUNDING	$ 82,456	
PFS GRANT	$ 42,472	
LOWELL GENERAL HOSPITAL GRANT	$ 40,000	
MOAPC GRANT	$ 76,140	
MISCELLANEOUS REVENUE		$ 58,000
FOOD ESTABLISHMENTS	$ 58,000	
TOTAL FY17 BUDGETED REVENUES		$ 2,437,893

HEALTH AND HUMAN SERVICES
COUNCIL ON AGING

MICHELLE RAMALHO
DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-49)	PERSONAL SERVICES	$353,236
PERSONNEL LIST (PAGE VII-84)	ORDINARY EXPENSES	$77,250
LOWELLSTAT CHARTS (PAGE VII-103)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$430,486**

MISSION & SERVICES OVERVIEW

To enhance the lives of the older adult population and enrich the community at large. The Council on Aging is deeply committed to providing programs that reflect the health, wellness, and diversity of our senior population. We promote and safeguard the health and independence of seniors by advocating for them in many areas, arranging services, and providing meaningful social and recreational options to enhance their lives.

The Lowell Council on Aging (LCOA) is a senior center that offers programming in the areas of nutrition, health/fitness, outreach, education, socialization, transportation and more. By offering these services within the City, seniors are able to meet many of their daily needs. The Senior Center is a multi-purpose center that plays a major role in Healthy Aging and assisting seniors with aging in place and remaining independent in their community. With the help of over one hundred volunteers and a hard working staff we are able to meet a multitude of these needs and assist the senior community with accessing these very important supportive services.

The Council on Aging is open seven days per week. Monday-Friday, from 6:30 am - 4:00 pm. Saturday and Sunday, from 7:00 am - 12:00 pm.

A full lunch is available daily at 11:30 am. Meals are prepared on site daily by a Food Safe Certified Chef/Cook. The monthly menu is approved by a licensed dietician through the Merrimack Valley Nutrition Program. Transportation is available by calling the Council on Aging before 9:00 am on the day transportation is needed.

A daily breakfast program is also available, from 7 am – 9 am. The breakfast consists of oatmeal, fruit, muffins, juice, milk, coffee & tea. A Veteran's breakfast is held on the second Friday of each month. A full course, hot breakfast is served.

A variety of exercise and health programs are held weekly including: an exercise equipment fitness room, Tai Chi, Yoga, Strength training Bone Builders Class, Aerobics, Hula & Country line dancing, Stress and anxiety support, and a Breathing and Meditation class.

Many health and well-being services are available such as: blood pressure clinics, blood glucose testing, health screenings, fall prevention, podiatry, Medication Safety seminars, Physicians, Chiropractors, Pharmacy information, prescription check-ups, ping-pong, art classes, stroke awareness, cholesterol screenings, memory screenings, vision and hearing tests, dental screenings, diabetes support/education, chronic illness seminars, stress and anxiety support group and Lowell Police drop-ins are also available.

The center has a team of diverse outreach workers that assist seniors with a variety of services and application assistance such as: Food Stamps, over 55 working programs, fuel assistance, benefits check-up, housing assistance, various health insurance information, tax preparation, social security, welfare, legal services, call reassurance programs, intergenaerational activities, picture id's, Shine Councel (insurance specialist) services, and referrals for Meals on Wheels, In-Home Care Services, and Adult Day Care. The Council on Aging Outreach Staff are able to offer assistance in various languages including: English, Spanish, Portuguese, Khmer, and others as needed through the assistance of community partners.

Educational programs are available throughout the year and include a wide variety of seminars and educational classes, computer classes, medical/health related informational meetings, Friends of Bill aka AA meetings, CPR certification, and physician seminars on joint replacement, cancer awareness, medication safety, fall prevention, and alzheimers/dementia early detection.

We also offer such social activities as Cards/Gaming, pool room, Wii game tournaments, movie days, library annex with public computers, computer lab for complimentary computer classes, tv/lounge, quilting, knitting & crochetting, Bingo, choral group, crafting classes, holiday theme parties, senior swap meets, dancing socials, special dinners, trips, trivia game days, gardening club, community puzzle table, many volunteer opportunities.

The benefits of the Council on Aging in Lowell are widespread. Increased socialization and involvement in the community are critical to Healthy Aging and therefore a good investment. The LCOA provides seniors with a way to enjoy recreational and social activities, as well as being able to develop and continue to age gracefully and in place.

ACCOMPLISHMENTS

- To date this fiscal year, the LCOA has served 900 unduplicated seniors on site using the swipe card system (These represent seniors that have swiped in during FY15-16). There has been a total event sign-in of 26,074. Many other senior participants are served that have not yet obtained a card. Several other seniors are served annually through drop in visits, telephone contacts, and referrals. We began adding an incentive for seniors to swipe in by offering a chance to win a monthly door prize, through a drawing.
- The LCOA continues to serve 160 low income seniors with a free monthly grocery "Brown Bag Program" through a partnership with Elder Services of the Merrimack Valley.

- The LCOA was able to assist 30 seniors with the City of Lowell Tax Incentive Program. Each senior receives a $750 rebate off their real estate tax bill by volunteering/working in various City departments where they perform 100 hours to receive this abatement. The interest in this program has increased by both seniors and City departments.
- The LCOA has increased its programming by taking advantage of additional partnership programs/recourses with the Lowell Health Department. The public nurses are providing additional health education, awareness and clinics; to include blood pressure, blood glucose testing, and question and answer day, as well as Unwanted Medication and Sharp disposal days. These programs are all offered on site at the senior center.
- The LCOA was able to assist over 250 seniors with free tax preparation by partnering with AARP tax services.
- The LCOA was able to assist over 150 seniors with signing up, making changes and/or other assistance needed with their health insurance coverage.
- The LCOA has secured on site staffing from Elder Services of the Merrimack Valley, to offer an on-site Minority Outreach Worker (Once per week). The staffing is paid for through Elder Services and Title 3B Federal Grant funding.
- The LCOA has trained 13 COA staff and volunteers in Heart Saver/CPR AED certification through the Lowell Fire Department.
- The LCOA have improved the overall maintenance of the senior center, by meeting with Custodial staffing, employing an additional part time (grant funded) Custodian, and increased volunteers for maintenance assistance.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Improve the ongoing maintenance of the Senior Center interior. *A grant funded part-time custodian has been hired and there has been an increase in the number of volunteers assisting with facility upkeep.*	Ongoing
FY16	Train staff in Heart Saver/CPR AED.	Complete
FY17	Obtain location to replace Holy Ghost Park Banquet facility.	New
FY17	Develop partnership with The Greater Boston Food Bank and Open Food Pantry of Lowell, and the Merrimack Valley Food Bank.	New
FY17	Beautify the surrounding green spaces with the creation of Adams St. pocket park with facilities for use for Lowell Seniors and Veterans.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	Prior Year Actuals FY2015	YTD FY2016	FY2017 Target
Total number of Senior Tax Incentive participants with job placement	30	30	30	30
Number of programs offered annually	3,050	3,050	2,946	3,224
Number of programs offered per week	59	60	60	64
Total number of annual COA bus trips to various places of interest	130	130	104	130
Total number of grocery shopping trips from senior housing	156	124	104	124
Total number of Seniors that received free tax preparation	250	250	130	250
Unduplicated number of low-income seniors receiving monthly brown bag grocery program	180	160	160	160
Appx number of phone calls and referrals for COA staff	13,000	13,000	9,750	13,000
Total meals served (Lunch)	N/A	N/A	7,140	8,925
Number of unduplicated seniors served	1,088	1,096	990	1,300
Total event sign-ins (duplicated seniors)	N/A	N/A	26,074	34,766

EXPENSE DETAILS

COUNCIL ON AGING - 541	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W Perm.	242,455	335,862	353,236	353,236
Outside Funding		(121,337)	(136,800)	(136,800)
Total	242,455	214,525	216,436	216,436
Expenses				
Utility Electricity	38,366	40,000	40,000	35,000
Utility Heating/Gas	14,596	15,000	15,000	15,000
Repair & Maint of Vehicles	655	2,750	2,750	2,000
Senior Lunch Program	13,925	15,000	25,000	15,000
Gas & Motor Oil	3,444	3,500	3,500	3,500
Cleaning Supplies	8,596	2,000	2,000	2,000
Office Supplies	1,999	2,000	2,000	1,000
Senior Recreation Program	-	1,500	1,500	1,500
Reimbursements (for union)	250	250	250	250
Center Equipment	2,419	2,000	2,000	2,000
Total	84,249	84,000	94,000	77,250
TOTAL GENERAL FUND BUDGET	**326,705**	**298,525**	**310,436**	**293,686**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY	
PERSONAL SERVICES		$	353,236
ORDINARY EXPENDITURES		$	77,250
TOTAL FY17 BUDGETED EXPENDITURES (GROSS)		$	430,486

FINANCING PLAN	DETAIL		SUMMARY	
TAXES			**$**	**152,047**
REAL ESTATE TAXES	$	152,047		
INTERGOVERNMENTAL REVENUE			**$**	**278,439**
UNRESTRICTED AID (UGGA)	$	141,639		
STATE FORMULA - SENIOR CENTER	$	136,800		
TOTAL FY17 BUDGETED REVENUES			$	430,486

HEALTH AND HUMAN SERVICES

VETERANS' SERVICES

ERIC LAMARCHE

DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-50)	PERSONAL SERVICES	$149,663
PERSONNEL LIST (PAGE VII-85)	ORDINARY EXPENSES	$562,361
LOWELLSTAT CHARTS (PAGE VII-105	**TOTAL FY17 BUDGETED EXPENDITURES**	**$712,024**

MISSION & SERVICES OVERVIEW

To advocate on behalf of all of the Commonwealth's Veterans, provide quality support services, and direct an emergency financial assistance program for Veterans and their dependents.

In accordance with Massachusetts General Law Chapter 115, Section 3, the Veterans Services Department is charged with taking applications for veterans' benefits and for providing financial and medical assistance to qualified veterans in need 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.

ACCOMPLISHMENTS

- Ad hock Board member of the Lowell Veterans Commission.
- Worked with Supportive Services for Veterans Families (SSVF) by providing a satellite office in the senior center one Day per week.
- Continued our outreach program, sending over 1500 outreach letters/fliers to registered voters of Lowell Veterans.
- Worked with the Lowell Veterans Commission to establish a "Wounded Warrior Parking Space" to honor our local heroes.
- Working with the Community Teamwork, with a new "Financial Literacy Program", by educating our Veterans on finances.
- Dedication in June, of the McNerney Memorial Square.
- Successfully completed Veterans Service Officer training and received certification from the Department of Veterans Services.
- Working with the Health Department during our Veterans Breakfast, they will be taking blood pressures for all attending Veterans.
- Worked with the Lowell Veterans commission, MIS, and the Law Department to develop our Veterans ID Program.
- Distributed food donations to over 50 Veterans
- Continued to achieve 100% approval of all Veterans benefits by filing precise and accurate claims to the State Department of Veterans Services.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Collaborate with the Lowell Housing Authority, conducting quarterly informational sessions to residents in Lowell housing.	Ongoing
FY17	Identify and properly maintain all United States flags displayed throughout the city.	New
FY17	Ensure the Veterans Services staff is efficient, knowledgeable, and properly trained by attending annual Chapter 115 Veterans Services training.	New
FY17	Collaborate with Council on Aging on providing no-cost CPR/AED training on a bi-annual basis.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	Prior Year Actuals FY2015	YTD FY2016	FY2017 Target
Average monthly benefits per case	$438	$385	$345	$360
Percentage of eligible reimbursement received by the City for Veterans' benefits	100%	100%	100%	100%
Number of Veterans served through Community Teamwork, Inc.	88	70	50	80
Average monthly benefit	$89,537	$71,331	$60,280	$65,000
Approximate number of job searches assisted	4,850	3,800	2,000	2,500
Approximate number of applications for veteran's compensation claims and widow's pensions filed by Veterans' Services	97	97	56	80
Approximate number of phone calls fielded	6,000	3,500	1,532	2,000
Approximate number of walk-ins serviced	850	900	700	900
Current active caseload	204	181	158	165
Health care applications taken since completion of S.H.I.N.E. program	8	7	5	8
Home visits to Veterans/widows	17	17	9	15
Monthly Average of veterans/widows who receive benefits and are assisted by staff	196	195	160	165
Number of burial applications for wartime veterans processed	13	9	6	8
Number of payments made to prevent homelessness through payment of rent to landlords for arrearages	16	6	5	8
Number of veterans that were assisted with the appliication process to the V.A.S.H. program	8	10	8	12
Veterans' grave flags placed and provided annually for Memorial Day	5,000	5,000	5,000	5,000

EXPENSE DETAILS

VETERANS - 543	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W-Perm.	138,382	141,257	149,663	149,663
Total	138,382	141,257	149,663	149,663
Expenses				
Celebrations	6,734	7,000	7,000	7,000
Signs - Supplies	-	-	-	-
Office Supplies	956	1,100	1,100	500
Trans. Reimb., & Seminar	333	1,100	1,100	1,100
Veterans Services	851,130	1,100,000	1,100,000	553,761
Lowell Veterans Council	-	-	-	-
Total	859,153	1,109,200	1,109,200	562,361
TOTAL BUDGET	**997,536**	**1,250,457**	**1,258,863**	**712,024**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 149,663
ORDINARY EXPENDITURES		$ 562,361
TOTAL FY17 BUDGETED EXPENDITURES		$ 712,024

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 100,000**
REAL ESTATE TAXES	$ 100,000	
INTERGOVERNMENTAL REVENUE		**$ 612,024**
VETERANS' BENEFITS	$ 512,024	
VETS/ BLIND EXEMPTION	$ 100,000	
TOTAL FY17 BUDGETED REVENUES		$ 712,024

HEALTH AND HUMAN SERVICES

RECREATION

PETER FATICANTI

PROGRAM DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-51)	PERSONAL SERVICES	$712,944
PERSONNEL LIST (PAGE VII-85)	ORDINARY EXPENSES	$49,185
LOWELLSTAT CHARTS (PAGE VII-105)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$762,129**

MISSION & SERVICES OVERVIEW

To promote positive and healthy activities by offering the most diverse programming possible, in a year round environment, focusing on various programs designed to engage and entertain the City's population while utilizing the City's public facilities and various other locations.

The City's Recreation Division provides programming and permitting of all parks and playground facilities. This includes permitting for City Youth Sports organizations, special events, and various school activities, as well as summer programming. The Recreation Division also serves the City in various programs offered during out-of-school time including nights, weekends and vacations. This includes, but is not limited to: special events, Swim Lessons, Tae Kwon Do, Basketball, Floor Hockey, Lifeguard/CPR/1st Aid trainings, Dance, Tennis, Summer Day programs and more. For the adult population, classes in Dance, Adult Fitness, and Swim Lessons are offered.

ACCOMPLISHMENTS

- Served 2000 Lowell youth and adult participants with out-of-school, night, weekend activities as well as summer programming at no cost.
- Indirect beneficiary of two (2) substantial grant opportunities with funding from the Shannon and CFIRE Grants.
- Provided diverse programs inclusive of: Zumba, basketball, tennis, floor hockey, dancing, arts and crafts, swimming, Tae Kwon Do, Baseball, Lifeguard training, Yoga, and Barre.
- Provided staff assistance for special events like the Monster Bash, Folk Festival, South East Asian Water Festival, Winterfest, KIDSWEEK, Bike Rode, National Night Out, Triathlons, Harvest Fest, Acre Fest, etc.
- With the help of various partners like CTI, Lowell School Department, Merrimack Valley Food Bank, and Project Bread approximately 29,000 meals were served to youth participants in the summer programs.
- Provided 68 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. 90% are trained in house due to the ability to offer these class at no or reduced cost to participants.
- Trained 498 summer participants in swim lessons, and another 221 in winter swim lessons.
- Set up river/beach for a safe designated swim area that is clearly marked and denoted as a "no wake" area for boats to increase swimmer safety.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Initiate online program registration, field permitting, and field availability options.	New
FY17	Partner with Health & Human Services to provide substance abuse education to Summer Program participants.	New
FY17	Increase efforts in regards to research and solicitation of grant funding.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	Prior Year Actuals FY2015	YTD FY2016	FY2017 Target
Unique Permit Holders	204	198	110	180
Number of Recreation Permits issued	10,750	11,549	6,003	11,250
Registered Summer Program Participants	1,385	1,344	1,519	1,550
Breakfast served during summer program	N/A	N/A	13,629	14,000
Lunches served during summer program	N/A	N/A	16,298	16,500

EXPENSE DETAILS

RECREATION - 630	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W-Perm.	168,613	170,712	211,888	176,944
S & W-Temp.	400,931	421,500	436,500	486,500
S & W-Temp.-Summer	34,541	45,000	45,000	45,000
Overtime	1,202	5,000	4,500	4,500
Total	605,287	642,212	697,888	712,944
Expenses				
Winter Recreation Program	2,880	2,900	2,500	2,500
Rec. Program	17,519	17,000	13,000	13,000
Elderly Recreation	-	-	-	-
Cawley Stadium Football Program	-	-	-	-
Postage	84	85	85	85
Transportation Contracts	-	3,500	1,500	1,500
Summer Supplies	14,248	15,000	15,000	15,000
Office Supplies	1,407	2,100	1,800	900
Boat House Oper./Supplies	-	-	-	-
Transportation Reimbursements	3,998	5,000	5,000	5,000
Physicals	-	3,200	3,200	3,200
Misc. Charges	19,236	20,000	15,000	8,000
Total	59,373	68,785	57,085	49,185
TOTAL BUDGET	**664,659**	**710,997**	**754,973**	**762,129**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 712,944
ORDINARY EXPENDITURES		$ 49,185
TOTAL FY17 BUDGETED EXPENDITURES		$ 762,129

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 401,191**
REAL ESTATE TAXES	$ 401,191	
INTERGOVERNMENTAL REVENUE		**$ 360,938**
UNRESTRICTED AID (UGGA)	$ 360,938	
TOTAL FY17 BUDGETED REVENUES		$ 762,129

HEALTH AND HUMAN SERVICES
POLLARD MEMORIAL LIBRARY

VICTORIA WOODLEY
DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-52)	PERSONAL SERVICES	$1,101,273
PERSONNEL LIST (PAGE VII-85)	ORDINARY EXPENSES	$308,952
LOWELLSTAT CHARTS (PAGE VII-104)	**TOTAL FY17 BUDGETED EXPENDITURES**	**$1,410,225**

MISSION & SERVICES OVERVIEW

To provide diverse collections; state of the art technology; and appealing programs and services to Lowell's diverse population in a safe and welcoming environment.

The Pollard Memorial Library is a vibrant community hub and Lowell's gateway to knowledge; meeting the information needs and enriching the quality of life in our community. The Library Department operates two branches, the Pollard Memorial Library and the Pollard Memorial Library Senior Center Branch. It is the responsibility of the Library to acquire and make available to the public works of fact and fiction that are of interest to the population of the City of Lowell. This includes works in formats such as books, DVD's, CD's; and electronic formats like e-books, downloadable music and videos. Technology has become a large part of the library's offerings. We have expanded beyond electronic catalogs to include Internet access, job searches, consortium networks, e-books, electronic databases, and, recently, the lending of mobile hotspots (Wi-Fi). In a city as diverse as Lowell, a challenge is to keep language and cultural offerings relevant.

Lowell's library also includes community / literary events such as lectures by authors, readings, book clubs, an adult literacy program, as well as children and teen programs. The library staff is making an effort to partner with the many non-profits in our community to bring more variety and relevance to our programming.

It is the responsibility of our professional and para-professional staff to acquire, process, and circulate materials to the public. We also fill requests for information from our own residents and those of other towns. Our staff creates original programs that are of interest to Lowell residents of various ages and cultural backgrounds. The staff often brings our programs to other locations in the City.

ACCOMPLISHMENTS

- Expanded services to the special needs community by offering a Lego Club program to developmentally disabled adults from Nu Path.
- Re-classified most of our Reference (non-circulating) materials so that they can be checked out for the convenience of our patrons.
- Finished framing our 100+ Audubon print collection and have installed them in the Library on a rotating basis. This was done with funding from the John Davis Trust Fund and the PML Foundation.

- By the end of FY16, we will have re-vamped the entire security camera system. We have increased the number of cameras three-fold. All the new cameras are digital cameras with much better resolution than the older analog ones. This will make the Library a safer place for our patrons, staff, and materials.
- Brought local authors, such as Clare Ignatio and Richard Howe Jr. to the Library to speak about their publications. We also participated in a Local Author roundup at Mill No. 5. The Community Planning Dept. organized a series of readings featuring local authors and connected local publishers to Mill No. 5's annual paper themed marketplace bazaar called Pulp & Press.
- Collaborated with the Adult Education Center to offer 13 tours of the Library to almost 400 students.
- Community Planning Coordinator, Sean Thibodeau, participated in the immensely popular "Lowell Walks" program by conducting a tour of "Literary Lowell."

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Increase use of electronic downloadable formats such as e-books, downloadable audio books and music by 2% annually. *On the Overdrive platform (e-books, audiobooks, videos) we downloaded 7,466 items in FY15. We estimate in FY16 we will download 7,759 items. This is a 4% increase. On the Freegal music database we downloaded 4,739 songs in FY15. We estimate we will download 6,567 songs in FY16. This is an increase of 39%. In addition to this, we now offer streaming of songs in Freegal starting in FY16. We have already streamed 6,801 songs so far this fiscal year. We will continue to invest in these databases.*	Ongoing
FY16	Increase use of electronic databases. *The statistical comparison between FY15 usage and the estimated FY16 usage of the 7 databases that we pay for locally show a 45.7 % increase in usage by our patrons. These statistics have confirmed our investment in these electronic resources.*	Ongoing
FY16	Offer at least 2 Staff Improvement trainings per year. *Several staff have attended webinars and trainings at City Hall to improve their job and customer service skills. We plan to schedule a training of the whole staff for dealing more effectively with medical emergencies.*	Ongoing
FY17	Reduce theft through the use of new security cameras and RFID system.	New
FY17	Increase the amount of foot traffic in the Library to show increased usage of the facility.	New
FY17	Join Digital Commonwealth to have Boston Public Library digitize our local history materials and make them available online.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	FY2015	YTD FY2016	FY2017 Target
Adult Programs	103	255	96	141
Adult Program Participants	1,694	4,586	2,213	3,245
Children's Programs	204	202	146	205
Children's Program participants	3,804	6,510	4,534	6,347
Grants (including State Aid to Libraries)	$140,433	$188,067	$85,756	$183,066
Young Adult Program	109	116	73	102
Young Adult program participants	1,403	1,670	1,043	1,460
Acquisitions for Collection	9,082	9,117	4,496	6,295
Amount spent on library materials	$163,647	$167,651	$106,797	$149,515
E-book holdings	3,999	5,544	7,531	11,045
Circulation	195,774	193,707	133,222	186,510
Registered Borrowers	5,4002	56,929	58,431	85,700

EXPENSE DETAILS

LIBRARY - 610	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W-Perm.	1,006,650	1,041,239	1,019,910	1,019,910
S & W-PT.	-	-	76,134	76,134
S & W - OT				
S & W - Shift Differential	3,500	4,439	5,229	5,229
Outside Funding	(100,775)	(112,647)	(122,947)	(131,823)
Total	909,375	933,031	978,326	969,450
Expenses				
Electricity	38,906	45,000	49,500	66,000
Repair & Maintenance Equipment	4,000	6,000	7,000	6,000
Equipment Leasing	24,916	32,430	32,000	32,000
MV-Library-Consortium	48,903	51,322	53,860	53,860
Professional Services (security guard)	25,237	28,600	28,600	28,600
Library - Aud/Micro/Bks/Sup.	150,304	150,647	100,647	100,647
Office Supplies	18,792	18,845	18,845	18,845
Custodial Supplies	3,000	3,000	3,300	3,000
Total	314,059	335,844	293,752	308,952
TOTAL BUDGET	**1,223,434**	**1,268,875**	**1,272,078**	**1,278,402**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,101,273
ORDINARY EXPENDITURES		$ 308,952
TOTAL FY17 BUDGETED EXPENDITURES (GROSS)		$ 1,410,225

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 815,562**
REAL ESTATE TAXES	$ 815,562	
INTERGOVERNMENTAL REVENUE		**$ 573,663**
UNRESTRICTED AID (UGGA)	$ 441,840	
STATE AID - LIRBRARY FUNDING	$ 109,947	
LITERACY GRANT	$ 13,000	
PUBLIC ACCESS REVENUE	$ 8,876	
MISCELLANEOUS REVENUE		**$ 21,000**
LIBRARY MISCELLANEOUS	$ 21,000	
TOTAL FY17 BUDGETED REVENUES		$ 1,410,225

FIXED COSTS

SUMMARY

(REFERENCED AS "UNCLASSIFIED" IN PRIOR BUDGETS)

Actual FY14	Approved FY16	PROGRAM EXPENDITURES	Budget FY17
13,976,494	11,645,933	DEBT SERVICE	10,469,725
720,864	750,000	WORKERS' COMPENSATION	700,000
312,665	350,000	UNEMPLOYMENT	350,000
21,452,733	22,500,000	HEALTH INSURANCE	22,250,000
20,414,750	20,964,307	PENSION	23,155,548
2,530,920	2,500,000	MEDICARE TAX	2,500,000
977,760	775,000	CLAIMS & JUDGEMENTS	775,000
326,000	288,000	OTHER INSURANCE	326,000
31,282	30,519	NMCOG	31,282
60,743,469	**59,803,759**		**60,557,555**

FINANCING PLAN	Budget FY17
TAXES	48,488,368
LICENSES AND PERMITS	-
CHARGES FOR SERVICES	5,001,664
INTERGOVERNMENTAL REVENUE	6,412,665
MISCELLANEOUS REVENUE	654,858
	60,557,555

FIXED COSTS

DEBT SERVICE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 10,469,725
TOTAL FY17 BUDGETED EXPENDITURES		$ 10,469,725

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 4,989,438**
REAL ESTATE TAXES	$ 4,989,438	
INTERGOVERNMENTAL REVENUE		**$ 4,825,429**
CAPITAL DEBT SERVICE STABILIZATION	$ 955,290	
PROPERTY MAINTENANCE	$ 375,000	
VACANT/ FORECLOSED	$ 356,941	
SALE OF CITY PROPERTY	$ 255,000	
MSBA DEBT REIMBURSEMENT	$ 2,883,198	
MISCELLANEOUS REVENUE		**$ 654,858**
INTEREST ON INVESTMENTS	$ 128,604	
OTHER MISCELLANEOUS INTEREST	$ 201,254	
PREMIUM FROM BOND SALE	$ 300,000	
PREMIUM FROM NOTE SALE	$ 25,000	
TOTAL FY17 BUDGETED REVENUES		$ 10,469,725

FIXED COSTS

WORKERS COMPENSATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 700,000
TOTAL FY17 BUDGETED EXPENDITURES		$ 700,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 700,000**
REAL ESTATE TAXES	$ 700,000	
TOTAL FY17 BUDGETED REVENUES		$ 700,000

FIXED COSTS

UNEMPLOYMENT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 350,000
TOTAL FY17 BUDGETED EXPENDITURES		$ 350,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 350,000**
REAL ESTATE TAXES	$ 350,000	
TOTAL FY17 BUDGETED REVENUES		$ 350,000

FIXED COSTS

HEALTH INSURANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 22,250,000
TOTAL FY17 BUDGETED EXPENDITURES		$ 22,250,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 19,222,702**
REAL ESTATE TAXES	$ 19,222,702	
CHARGE FOR SERVICES		**$ 2,777,298**
WATER UTILITY - REIMBURSE GF FOR INDIRECT	$ 1,005,240	
WASTEWATER UTILITY - REIMBURSE GF FOR INDIRECT	$ 1,172,278	
PARKING ENTERPRISE - REIMBURSE GF FOR INDIRECT	$ 599,780	
INTERGOVERNMENTAL REVENUE		**$ 250,000**
SALARY STABILIZATION	$ 250,000	
TOTAL FY17 BUDGETED REVENUES		$ 22,250,000

FIXED COSTS

RETIREMENT/ PENSION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 23,155,548
TOTAL FY17 BUDGETED EXPENDITURES		$ 23,155,548

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 19,593,946**
REAL ESTATE TAXES	$ 19,593,946	
CHARGE FOR SERVICES		**$ 2,224,366**
WATER UTILITY - REIMBURSE GF FOR INDIRECT	$ 875,548	
WASTEWATER UTILITY - REIMBURSE GF FOR INDIRECT	$ 1,159,510	
PARKING ENTERPRISE - REIMBURSE GF FOR INDIRECT	$ 189,308	
INTERGOVERNMENTAL REVENUE		**$ 1,337,236**
OVERLAY SURPLUS	$ 1,237,236	
SALARY STABILIZATION	$ 100,000	
TOTAL FY17 BUDGETED REVENUES		$ 23,155,548

FIXED COSTS

MEDICARE TAX

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 2,500,000
TOTAL FY17 BUDGETED EXPENDITURES		$ 2,500,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 2,500,000**
REAL ESTATE TAXES	$ 2,500,000	
TOTAL FY17 BUDGETED REVENUES		$ 2,500,000

FIXED COSTS

CLAIMS & JUDGEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 775,000
TOTAL FY17 BUDGETED EXPENDITURES		$ 775,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 775,000**
REAL ESTATE TAXES	$ 775,000	
TOTAL FY17 BUDGETED REVENUES		$ 775,000

FIXED COSTS

OTHER INSURANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 326,000
TOTAL FY17 BUDGETED EXPENDITURES		$ 326,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 326,000**
REAL ESTATE TAXES	$ 326,000	
TOTAL FY17 BUDGETED REVENUES		$ 326,000

FIXED COSTS

NORTHERN MIDDLESEX COUNCIL OF GOVERNMENTS (NMCOG)

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 31,282
TOTAL FY17 BUDGETED EXPENDITURES		$ 31,282

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 31,282**
REAL ESTATE TAXES	$ 31,282	
TOTAL FY17 BUDGETED REVENUES		$ 31,282

CHERRY SHEET *SUMMARY*

SUMMARY

(REFERENCED AS "UNAPPROPRIATED EXPENSES" IN PRIOR BUDGETS)

Actual FY15	Approved FY16		Budget FY17
63,930	60,617	MOSQUITO CONTROL	69,437
23,965	24,510	AIR POLLUTION DISTRICTS	25,123
364,840	364,840	RMV NON-RENWAL	364,840
923,043	946,119	REGIONAL TRANSIT (LRTA)	969,772
69,038	71,547	SPECIAL EDUCATION	71,800
731,873	719,718	SCHOOL CHOICE SENDING TUITION	889,811
15,711,838	18,662,431	CHARTER SCHOOL SENDING TUITION	20,356,791
91,470	56,884	ESSEX COUNTY TECH SENDING TUITION	92,000
17,979,997	**20,906,666**		**22,839,574**

CHERRY SHEET
FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 22,839,574
TOTAL FY17 BUDGETED EXPENDITURES		$ 22,839,574

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 4,860,181**
REAL ESTATE TAXES	$ 434,973	
PENALTIES AND DELINQUENT INTEREST	$ 4,425,208	
NEW GROWTH	$ 57,203	
MOTOR VEHICLE EXCISE TAX	$ 2,000	
INTERGOVERNMENTAL REVENUE		**$ 17,979,393**
UNRESTRICTED AID (UGGA)	$ 13,363,230	
GENERAL STABILIZATION	$ 1,237,236	
CHARTER SCHOOL TUITION REIMBURSEMENT	$ 3,378,927	
TOTAL FY17 BUDGETED REVENUES		$ 22,839,574

ENTERPRISE FUNDS

SUMMARY

Actual FY15	Approved FY16		Budget FY17
20,279,934	21,626,414	WASTEWATER	17,330,749
5,879,417	6,099,152	PARKING	6,140,788
9,864,129	10,415,133	WATER	9,318,784
6,243,547	6,764,714	INDIRECT COSTS (ALL ENTERPRISE)	8,912,318
42,267,027	**44,905,413**		**41,702,639**

ENTERPRISE FUNDS

LOWELL REGIONAL WASTEWATER UTILITY ENTERPRISE

MARK YOUNG

EXECUTIVE DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-53)
PERSONNEL LIST (PAGE VII-86)
LOWELLSTAT CHARTS (PAGE VII-107)

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 services to our customers at fair and reasonable rates.

The Lowell Regional Wastewater Utility (LRWWU), a department of the City of Lowell, operates and maintains the Duck Island Wastewater Treatment Facility (WWTF), three hundred miles of sewerage and drainage systems, and two dozen remote facilities that collect, transport, and treat wastewater and storm water. Each day, the Duck Island WWTF discharges an average of 25 million gallons of treated water into the Merrimack River.

This and other discharges from the collection systems are regulated through LRWWU's National Pollutant Discharge Elimination (NPDES) permits, which are issued jointly by the United States Environmental Protection Agency (USEPA) and the Massachusetts Department of Environmental Protection (MassDEP).

The Lowell Regional Wastewater Utility, an ISO 14001 certified facility with a staff of 48 employees, has been designed to treat the combined wastewater, storm water, and domestic septage from the City of Lowell and the towns of Chelmsford, Dracut, Tewksbury and Tyngsboro. Hundreds of miles of sewer pipes lie under the streets of these five municipalities and convey wastewater to the Duck Island wastewater treatment plant located on Route 110 near the Lowell-Dracut line.

The sewer pipes, which range from 6 inches to interceptors 10 feet in diameter, direct wastewater to the headworks of the wastewater treatment plant. At several locations along the interceptor routes, siphons convey wastewater under the Concord and Merrimack Rivers. There are nine diversion structures along the interceptor sewers that serve to control flow through the siphons and to divert, if necessary, a portion of wet weather flows.

The Duck Island wastewater treatment plant is a primary and secondary activated sludge plant. The primary treatment removes settleable 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 Chorine (Sodium Hypochlorite) is introduced into the wastewater for disinfection. Any chlorine residual remaining in the treated water is then removed through the addition of Sodium Bisulphite before the plant effluent is discharged to the Merrimack River.

The solids, or sludge, produced by the removal of pollutants go through a solids dewatering process and are transported off site to a composting facility.

The Wastewater Utility is also responsible for the City's flood protection system and the administration of the Intermunicipal Agreements with the towns as well the inspection and permitting of industries, through the Industrial Pretreatment Program, that discharge into the sewer system.

ACCOMPLISHMENTS

- Maintained ISO 14001 Environmental Management System (EMS) certification (for fifteen straight years).
- Recycled over 23,800,000 pounds of biosolids, metal, wood, cardboard, paper and co-mingled glass and plastic, medical sharps and rechargeable batteries.
- Maintained Septage and Hauled Waste revenue of over $1,300,000 dollars
- Started assessment and design for major infrastructure upgrades to Duck Island, remote CSO and pump stations, flood pumping and CSO storage and drainage/sewer separation projects.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Maintain ISO 14001 Environmental Management System Certification. *Preparing for audit and updating Environmental Management System procedures.*	Ongoing
FY16	Prepare and Plan for Federal and State Stormwater Regulations. *Street sweeping and catch basin cleaning schedules are in place. Procured public education materials for distribution. Have become familiar with regulations.*	Ongoing
FY16	Maintain a high quality of environmental life for our neighbors including odor prevention. *Maintained and operated odor control equipment properly and adhered to established operational procedures to prevent odors.*	Ongoing
FY17	Optimize aeration process for process efficiency and energy savings.	New
FY17	Win NACWA Silver Award.	New
FY17	Increase Septage Revenue.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	Prior Year Actuals FY2015	YTD FY2016	FY2017 Target
Number of NPDES permit violations	9	0	3	0
Number of odor complaints	6	3	4	0
Total CSO Diversion Volume in Million Gallons	304.5	173.8	77.37	100.00
Number of catch basin, sewer backup, and street flooding requests resolved	953	1,064	496	1,050
Number of catch basins repaired and replaced	171	120	101	125
Number of manholes repaired and replaced	13	18	6	15
Number of catch basins cleaned by LRWWU staff	367	340	380	300
Number of catch basins cleaned by Contractor	265	0	0	500
Number of collection system calls responded to	1,164	1,112	642	1,100
Total length of sewer/drain lines inspected in feet	76,723	62,902	55,211	65,000
Total length of sewer/drain line rodded/cleaned in feet	57,154	57,376	24,468	57,000
Total length of sewer/drain pipe lined in feet	3,395	7,404	4,285	7,500

Total length of new sewer pipe laid in feet	2,118	1,885	2,154	2000
Total length of drain lines replaced in feet	592	437	448	500
Total number of work orders completed	1,267	1,188	884	1,200
Total amount of grit and screenings collected in tons	N/A	702	349	700
Total amount of street sweeping debris collected in tons	N/A	2236	448	2200
Total amount of catch basin debris collected in tons	N/A	380	638	400
Total amount of wood recycled in tons	5.3	0	N/A	0
Total amount of metal recycled in tons	5.01	9	N/A	9
Total amount of rechargeable batteries recycled in pounds	156	239	N/A	239
Total amount of LRWWU used oil recycled in gallons	1,496.5	1,150	600	1,150
Total amount of citizen used oil recycled in gallons	305.5	201	216	200
Total length of fluorescent bulbs recycled in linear feet	320	1,066	1,648	1,100
Total amount of medical sharps collected in pounds	282	584	522	600
Total number of mercury thermometers and thermostats recycled	1	4	N/A	4
Total number of ink cartridges recycled	157	157	N/A	157
Amount of biosolids processed in tons	23,463	24,593	N/A	24,593
Amount of biosolids recycled to Hawk Ridge Compost Facility, Unity, ME (tons)	11,746	11,877	N/A	11,877
Total amount of material recycled in pounds (Wood, Metal, Rechargeable Batteries, Biosolids to Hawk Ridge Compost, Comingle, Cardboard, and Paper)	23,527,532	23,790,746	7,980,584	24,000,000
Total amount of comingle, cardboard, and paper in pounds	15436	17607	N/A	17607
Number of Lost-Time Accidents	1	1	2	0
Number of SIU permits renewed	5	9	N/A	9
Number of general permits issued	3	1	N/A	1
Number of industries inspected	33	40	23	40
Number of Interim discharge permits issued	5	3	3	3
Number of external spill responses	10	9	4	9
Number of internal spill responses	2	6	N/A	6
Number of drainage outfalls inspected	20	16	N/A	16
Number of drainage outfalls sampled	1	9	N/A	9
Total Kw usage at Duck Island	8,331,384	8,251,795	N/A	8,251,795
Total Kw usage at Satellite Stations	256,097	256,256	N/A	256,256

Total Kw usage at LRWWU	8,587,481	8,508,051	6,030,295	8,500,000
Total Gas usage at Duck Island in ccf	72,539	71,790	N/A	71,790
Total Gas usage at Satellite Stations in ccf	13,817	12,604	N/A	12,604
Total Gas usage at LRWWU in ccf	8,6356	84,394	13,320	84,000
Amount of Industrial Hauled Waste Revenue in dollars	$1,147,840	$1,347,223	$844,048	$1,350,000
Amount of Intermunicipal Sewer Charges in dollars	$4,012,207	$4,355,205	$2,822,741	$4,355,205

EXPENSE SUMMARY & FINANCING PLAN

WASTEWATER	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
Salaries & Wages - Perm	2,740,406	2,764,432	2,877,361	2,877,361
Salaries & Wages - Temp	22,051	26,000	26,000	26,000
Overtime	256,912	200,000	200,000	200,000
Overtime - Special Projects	-	-	15,000	15,000
Holiday	18,504	26,000	26,000	26,000
Shift Differential	36,915	40,000	40,000	40,000
License Incentive	3,000	16,000	15,000	15,000
Longevity	1,142	1,150	1,150	1,150
Sick Leave Incentive	20,222	30,500	30,000	30,000
Total	3,099,152	3,104,082	3,230,511	3,230,511
Expenses				
Utility Heating/Gas	-	-	-	-
Utility Heating/Gas	-	-	-	-
Energy - Heating/Gas	982,802	950,000	1,121,000	1,250,000
Repair & Maint Bldgs & Grounds	542,637	750,000	750,000	600,000
Preventive Maint Repairs	-	-	-	-
Repair & Maint of Equipment	-	-	-	-
Sludge Removal	2,737,861	2,750,000	2,750,000	2,650,000
Police - Special Detail	124,952	70,000	110,000	75,000
Rental of Equipment	6,076	8,500	8,500	8,500
Uniform Rental	17,319	20,000	20,000	17,000
Grit Screening Removal	-	-	-	-
Professional Services	448,810	520,000	480,000	450,000
Settlements				

WASTEWATER	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Expenses				
CMMS				
Training Safety	25,034	55,000	55,000	40,000
Advertising	-	-	-	-
Printing & Binding	-	-	-	-
Postage	160	9,000	9,000	1,500
Gas & Motor Oil Supplies	34,367	70,000	70,000	35,000
Chemical Supplies	664,949	870,000	850,000	750,000
Laboratory Supplies	26,268	55,000	50,000	30,000
Public Works Supplies	-	-	-	-
Building Supplies	-	-	-	-
Office Supplies	3,115	8,000	8,000	6,000
Misc. Supplies - Other	1,048	6,000	6,000	4,000
Dues & Subscriptions	-	-	-	-
In- State Seminars	-	1,000	1,000	1,000
Out of State Travel	340	700	700	700
Misc Charges	16,789	-	-	15,000
Vehicle Capital Plan	539,906	-	316,000	140,000
Office Furn. & Equipment	11,008	13,500	13,500	13,500
Elevator Repairs	4,725	22,000	11,000	-
ISO 14001	5,000	5,000	5,000	5,000
WWTP Collection				
Underground Storage Tanks	-	-	-	-
Contract Street Sweeping/CB Cleaning	315,668	155,000	155,000	70,000
Remote Diversions	21,281	21,000	21,000	21,000
GIS Work	-	-	-	-
GIS Computer Systems				
Pump Upgrades	-	-	-	-
Combined Sewer Overflow	-	-	-	-
Improve Sewers & Drains	500,138	1,472,000	1,500,000	1,000,000
Inspection San Sewer	-	-	-	-
Sanitary Sewers General	-	-	-	-
Vaporooting San Lines	-	-	-	-
I/I - Sewer Separation				
Total	7,030,254	7,831,700	8,310,700	7,183,200
TOTAL BUDGET	**10,129,406**	**10,935,782**	**11,541,211**	**10,413,711**

	FY14 Actual	FY15 Actual	FY16 Projected	FY17 Request	FY17 Manager
Revenues	16,872,879	17,928,453	18,516,188	20,613,565	21,084,129

	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personal Services	3,032,812	3,099,152	3,104,084	3,230,511	3,230,511
Ordinary Expenses	7,524,049	7,039,796	8,390,700	8,864,700	7,627,200
Debt Service	6,191,286	6,614,454	6,459,070	6,378,058	6,473,038
Indirect Expenses/ Fixed Costs	2,695,975	3,526,531	3,672,560	4,651,810	4,643,336
Transfers/Adjustments					
Total Expenditures	19,444,122	20,279,934	21,626,414	23,125,079	21,974,086
Surplus/(Deficit)	(2,571,242)	(2,351,481)	(3,110,226)	(2,511,513)	(889,957)
Beginning Fund Balance	9,822,582	7,251,340	4,899,858	1,789,632	1,789,632
Estimated Operations			(3,110,226)	(2,511,513)	(889,957)
Proj Ending Fund Balance	9,822,582	7,251,340	1,789,632	(721,881)	899,675
Actual Operations	(2,571,242)	(2,351,481)			
Proj Ending Fund Balance (must be >0)	7,251,340	4,899,858	1,789,632	(721,881)	899,675

ENTERPRISE FUNDS

PARKING GARAGE ENTERPRISE

NICK NAVIN

PARKING DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-54)
PERSONNEL LIST (PAGE VII-87)
LOWELLSTAT CHARTS (PAGE VII-106)

MISSION & SERVICES OVERVIEW

To provide an effective, efficient parking infrastructure that gets people where they need to be, as well as diligently enforcing local and statewide parking regulations, all while preserving the priority of customer service.

The role of the City of Lowell Parking Department is to provide and maintain accessible, convenient, and appealing public parking both on-street and within our municipal lots and facilities. The programs administered by the Parking Department support the parking needs of local businesses and institutions by promoting affordable, short-term parking services, along with fair and consistent enforcement. As a complement to the short-term, on-street parking available there are five municipal parking facilities located within the downtown, accessible 24/7. Outside the central and neighborhood business districts the department administers programs within residential areas that resolve parking problems and conflicts, implementing on-street parking programs that relieve residents and visitors from parking regulations directed at the non-resident. The Parking Department makes use of enterprise fund accounting, which clearly illustrates the total cost of providing the service and allows the department to recover its costs through user fees. The City of Lowell Parking department successfully remains self-supporting without the need of subsidy by the general fund.

ACCOMPLISHMENTS

- Executed an agreement with PassportParking, the provider in Boston, to roll out a pay-by-phone smartphone application in Lowell that will allow users to pay for their on-street metered spaces.
- Leveraged grant opportunities with the Massachusetts Department of Energy and Environmental Affairs to procure two new zero-emission battery electric vehicles to be used by parking control officers. Additionally, this grant was used to expand the network of electric vehicle charging stations located within the City. Several charging stations are available downtown, both on-street and in the municipal parking facilities. The fleet of vehicles used by parking enforcement is now 100% zero-emissions.
- Renewed municipal facilities management, kiosk collection, and security contracts successfully in collaboration with the Purchasing Department, achieving savings in operating costs, maintaining the level of service, and expanding the scope of facilities managed and maintained.

- Utilized aggressive rebate opportunities offered by National Grid to complete an LED retrofit of all fixtures at the George A. Ayotte Parking Facility. This effort projects energy savings of $31,000 per year, or $140,000 over the proposed system life.
- Assisted the City Manager's Neighborhood Improvement Initiative focused on the Cupples Square business corridor by way of implementing short-term parking programs at the Leroy Lot, the City's third largest surface parking lot, ensuring much needed turnover in one of the City's most vibrant neighborhood business districts.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Complete restoration project at Leo Roy and Lower Locks Parking Facilities *The project was bid successfully and work began 12/1/15. Approximately 10% of the project is complete as of 3/25/16. The project is on target heading into the 2016 construction season.*	Ongoing
FY16	Continue Green Initiatives at all garages. *Leo Roy and Ayotte garages have been retrofitted in FY15 and FY16 respectively. Waning rebate opportunities have spurred the department to recommend making the appropriation to complete the remaining conversions this calendar year.*	Ongoing
FY16	Negotiate new Garage Management and Security contracts.	Complete
FY17	Roll out and fully adopt smartphone payment application for on street parking payments	New
FY17	Explore demand parking model on street and in the garages	New
FY17	Propose amendments to residential on street parking programs	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	Prior Year Actuals FY2015	YTD FY2016	FY2017 Target
Number of new kiosks which replaced single space parking meters	189	189	190	194
Number of on-street parking spaces monitored by pay-per-space kiosks	1,354	1,354	1,402	1,430
Total number of garage spaces	5,059	5,059	5,059	5,059
Number of parking lots	7	8	9	9
Total number of lot spaces	489	596	620	620
Approximate number of monthly pass card holders	5,400	5,365	5,383	5,450
Number of parking facilities converted to LED lighting	N/A	1	2	4
Percentage of tickets dismissed due to appeal	N/A	6%	6%	4%

EXPENSE SUMMARY & FINANCING PLAN

PARKING	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
Salaries & Wages - Perm	306,730	306,730	317,381	317,381
Overtime	20,000	18,000	16,200	16,200
Total	326,730	324,730	333,581	333,581
Expenses				
Utility Electricity	235,000	225,000	372,100	372,100
Telecommunications	25,000	20,000	40,500	40,500
Repair & Maintenance Equipment	300,000	200,000	130,000	130,000
Repair & Maintenance - Building	220,000	200,000	200,000	200,000
Elevators	35,000	35,000	37,600	37,600
Paint/Meter Division (50% to Parking)	35,000	35,000	32,500	32,500
Uniform Rental	7,500	3,500	2,500	2,500
Independent Audit	3,000	3,000	3,000	3,000
Professional Service	980,861	1,010,287	968,433	968,433
Management - Fee & Incentive	70,000	75,000	40,400	40,400
Kisok Maintenance and Collection Service	61,607	61,607	54,747	54,747
Security	709,601	800,000	751,282	751,282
Surface Lot Repair & Maintenance	20,000	-	-	-
Other Services	13,000	13,000	13,000	13,000
Advertising	500	-	-	-
Printing & Binding	20,000	15,000	18,500	15,000
Ins. Premiums - Bonds	105,000	-	-	-
Miscellaneous Charges	35,000	60,000	5,000	5,000
Disability Commission	20,000	20,000	20,000	20,000
Custodial - Supplies	10,000	7,500	5,000	5,000
Office Supplies	15,000	10,000	8,000	8,000
Total	2,921,069	2,793,894	2,702,561	2,699,061
TOTAL BUDGET	**3,247,799**	**3,118,624**	**3,036,142**	**3,032,642**

PROJECTED EXPENSES

	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Garage Revenue	4,415,999	4,532,681	4,197,000	4,508,697	4,357,933
Meter Revenue	961,796	1,173,184	925,000	1,173,184	1,173,184
Other Revenue			15,000	23,984	23,984
Ticket Revenue	988,858	989,293	980,000	989,319	989,319
Total Revenue	**6,366,654**	**6,695,158**	**6,117,000**	**6,695,184**	**6,544,420**

	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personal Services	301,229	317,291	324,730	333,581	333,581
Ordinary Expenses	2,455,134	2,564,894	2,813,894	2,857,561	2,854,061
Debt Service	2,314,944	2,372,575	2,278,097	2,953,146	2,953,146
Indirect Expenses/ Fixed Costs	444,566	624,658	682,430	1,222,495	1,219,684
Total Expenditures	5,515,873	5,879,418	6,099,151	7,366,784	7,360,472
Surplus/(Deficit)	**850,781**	**815,740**	**17,849**	**(671,600)**	**(816,052)**
Beginning Fund Balance	2,631,478	3,482,259	4,297,999	4,315,848	4,315,848
Estimated Operations			17,849	(671,600)	(816,052)
Proj Ending Fund Balance		3,482,259	4,315,848	3,644,249	3,499,796
Actual Operations	850,781	815,740			
Proj Ending Fund Balance (must be >0)	3,482,259	4,297,999	4,315,848	3,644,249	3,499,796

ENTERPRISE FUNDS

LOWELL REGIONAL WATER UTILITY ENTERPRISE

ERIK GITSCHIER

EXECUTIVE DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-55)
PERSONNEL LIST (PAGE VII-88)
LOWELLSTAT CHARTS (PAGE VII-108)

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, 2400 fire hydrants, and approximately 26000 water service connections.

ACCOMPLISHMENTS

- Fire Hydrant Program: Installed over 60 fire hydrants throughout the City in connection with the Fire Department. This program will help us continue to meet the goal of replacing all 2400 fire hydrants within a 40 year period.
- Leak Detection Program: Performed a leak detection survey of all 215 miles of water main within the City.
- Water Storage Tanks: Driver cleaned and inspected all five water storage tanks (Wedge St, Tenth St, Two on Christian Hill, and the Clearwell).
- Residual Lagoon Project: In 2015, the underdrain system for all three lagoons was installed and removal of sludge from all three lagoons was completed.
- Water System Improvement Project: Heating system in the treatment plant was replaced. The work at the Stackpole St pumping station for the replacement is underway. The Water Treatment Plant has had a wheelchair lift added to the plant.
- Carbon Filter Replacement: In the fall of 2015 Replacement of Carbon Filter Effluent #3 was completed and in the spring of 2016 Replacement of Carbon Filter Effluent #4 was completed. Approximately 160,000lbs of carbon was removed from each of the filters and replaced.

- Residential Meter Replacement: The installation phase of approximately 23,000 residential water meters began in the spring of 2015. The work also included installing 5 additional transmitters to connect the new meters to the existing fixed network automatic meter reading (AMR) system. Currently we have replaced over 14,000 water meters and will complete this project in FY 17. This project will eliminate the need for manual meter reading City wide and will increase metering accuracy.
- Fluoride Award: Won the fluoride award for the sixth consecutive year presented by the Mass Department of Public Health.
- The Water Department was awarded the 2015 Municipal Energy Technical Assistance Grant in the amount of $12,500. This Grant will provide the City with an efficiency study of the drinking water plant.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Replace the carbon in effluent filter #3.	Completed
FY16	Replace 7,500 residential meters and connect to new computer system. *12,634 meters have been replaced and are currently reading.*	Ongoing
FY16	Remove sludge from Lagoon #1, excavate for decant structure and install new drainage piping and aggregates. *Sludge was removed from Lagoon #1 and #3, decant structure has been completed and new drainage has been installed.*	Ongoing
FY17	Replace 60 hydrants as part of the Hydrant Replacement Program.	New
FY17	Replace carbon in effluent filter #1.	New
FY17	Replace the remaining 11,000 meters and confirm they are reading.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	FY2015	YTD FY2016	FY2017 Target
Accuracy of initial water bills that are sent out	96%	98%	98%	100%
Percentage of water bills sent out on time	99%	99%	98%	100%
Ratio of raw water pumped to finished water pumped	98%	98%	97%	98%
Maximum response time to emergency calls (in minutes)	30	30	30	30
Number of emergency calls responded to	64	125	87	100
Percentage of meter reads that are estimates	10%	2%	2%	0%
Number of ARB readers or touch pads	778	22,011	10,609	0
Number of hydrants repaired	142	71	105	80
Number of service calls	1,135	3,728	2,893	2,000
Number of trenches repaired	74	105	173	75
Number of water line markouts	965	958	248	1,000
Number of water main breaks repaired	22	18	13	20
Number of water meters installed	278	753	1,515	1,000
Number of water services repaired	52	59	114	75

EXPENSE SUMMARY & FINANCING PLAN

WATER UTILITY - 450	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
S & W-Perm.	1,757,121	2,010,053	2,097,614	2,058,267
S & W-Temp.	16,324	25,000	30,000	30,000
S & W-O.T.	178,112	154,112	120,000	120,000
S & W-Holiday.	16,601	25,000	25,000	25,000
Shift Differential	15,292	25,000	25,000	25,000
Longevity	52	200	200	200
Total	1,985,003	2,239,365	2,297,814	2,258,467
Expenses				
Electricity	806,256	750,000	950,000	1,000,000
Gas Heat	74,455	80,000	80,000	80,000
Repair & Maint of Bldg & Equipment	18,456	45,000	45,000	45,000
Repair & Maint of Vehicle	-	-	-	-
Emergency water main repair/trench repair	121,411	125,000	125,000	75,000
Preventive Maintenance	31,344	80,000	65,000	65,000
Gate Insertion Program	-	-	-	-
Safety Training Program	-	-	-	-
Rental of Equipment	9,825	13,000	13,000	13,000
Professional Services	148,496	48,000	48,000	48,000
Police Details	-	30,000	20,000	20,000
Engineering Services	-	-	-	-
Other Services	2,606	-	-	-
Consumer Confidence	12,059	13,500	3,000	3,000
Advertising	-	-	-	-
Postage	-	-	-	-
Laboratory Testing & Supplies	-	-	-	-
Automotive	19,015	35,000	35,000	35,000
Gas & Motor Oil	26,776	35,000	35,000	35,000
Chemicals	828,150	950,000	950,000	875,000
Lab Supplies	44,269	39,000	39,000	39,000
Public Works Supplies	101,937	150,000	120,000	100,000
Building Supplies	27,038	25,000	25,000	25,000
Miscellaneous Supplies	-	-	-	-

WATER UTILITY - 450	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Expenses				
Safe Drinking Water Assessment	34,897	41,000	41,000	41,000
License Reimbursement	2,023	1,500	2,000	2,000
Conferences/Seminars/Education/Training	20,308	25,000	20,000	20,000
Transportation/Reimbursements/Seminars	10,277	16,000	16,000	16,000
Miscellaneous Charges	7,992	8,000	8,000	8,000
Carbon Replacement	258,900	270,000	265,000	265,000
Building Improvement	22,643	45,000	40,000	40,000
Electrical Wrok	-	-	-	-
Portable Radios	-	-	-	-
Hydrants	70,817	150,000	150,000	150,000
Meters	16,998	30,000	30,000	30,000
PLC/SCADA Equipment and Repair	6,103	12,000	12,000	12,000
New Vehicles	255,189	60,000	150,000	150,000
Total	2,978,239	3,077,000	3,287,000	3,192,000
TOTAL BUDGET	**4,963,242**	**5,316,365**	**5,584,814**	**5,450,467**

	FY14 Actual	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Revenues	10,989,609	11,123,279	9,850,900	10,925,000	11,145,538
	FY14 Actual	**FY15 Actual**	**FY16 Approved**	**FY17 Request**	**FY17 Manager**
Personal Services	1,868,284	2,025,741	2,181,253	2,297,814	2,258,467
Ordinary Expenses	2,221,430	2,978,239	3,077,000	3,287,000	3,192,000
Debt Service	2,972,072	2,788,529	2,814,677	3,806,421	3,868,317
Transfers/Adjustments	1,604,340	2,112,358	2,342,203	3,053,885	3,049,298
Total Expenditures	8,666,126	9,904,867	10,415,133	12,445,121	12,368,081
Surplus/(Deficit)	**2,323,483**	**1,218,412**	**(564,233)**	**(1,520,121)**	**(1,222,543)**
Undesignated Fund Balance (Prior Year)	6,015,744	8,339,227	9,557,639	8,993,406	8,993,406
Estimated Operations (Current Year Budget)	-		(564,233)	(1,520,121)	(1,222,543)
Fund Balance (Budget Estimate)	6,015,744	8,339,227	8,993,406	7,473,285	7,770,862
Actual Operations (Current Year Actual)	2,323,483	1,218,412	-	-	
Proj Fund Balance (must be >0)	8,339,227	9,557,639	8,993,406	7,473,285	7,770,862

CAREER CENTER[14]

SHANNON NORTON

INTERIM EXECUTIVE DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-56)
PERSONNEL LIST (PAGE VII-89)
LOWELLSTAT CHARTS (PAGE VII-108)

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 services.

The Career Center of Lowell is part of the Massachusetts One-Stop Career Center system. The Career Center operates under the direction of the City of Lowell and is chartered by the Greater Lowell Workforce Development Board. Through this model, local employment and training services have been consolidated to build a strong workforce development system.

The Career Center of Lowell (CCL) is part of the Massachusetts One-Stop Career Center system, operating under the direction of the City of Lowell and chartered by the Greater Lowell Workforce Development Board. The Career Center is a collaboration between the Massachusetts Executive Office of Labor and Workforce Development and the City of Lowell. The Career Center served 6,692 job seekers and 455 employers during FY15.

The Career Center provides comprehensive services to customers, 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 dislocated workers including veterans, youth, persons with disabilities, young adults, older adults as well as low-income/low skilled population groups. Through the Business Services team the Career Center assists local companies with job postings pre-screening, matching and referral of qualified applicants and conducts several job fairs throughout the year.

ACCOMPLISHMENTS

- During 2015, the Greater Lowell Workforce Investment Board (GLWIB) changed its name to Greater Lowell Workforce Development Board (GLWDB) to be consistent with terminology used in the new Workforce Innovation and Opportunity Act (WIOA) signed into law in 2014. To further meet changes required under WIOA including increased emphasis on serving out-of-school youth and young adults,

[14] *Career Center information is included for memo purposes only, as the numbers shown are not reflected in any City totals*

we adjusted the percentage of OSY served to be compliant with the 75% funding allocation required under the new law, while maintaining a smaller program to continue to serve in-school youth.

- Developed and began implementation of a new two-year Strategic Plan outlining goals and objectives for the 2015-2016 timeframe designed to meet employer needs for a skilled workforce; connect job seekers to competitive wage employment; support successful youth entry into career pathways and post-secondary education; and maintain a strong public workforce system in Greater Lowell.
- The GLWDB continued to promote the Massachusetts Workforce Training Fund Program, a program of the Massachusetts Executive Office of Labor & Workforce Development administered by Commonwealth Corporation. During FY15 thirteen Greater Lowell companies received a total of $1.7M in workforce training funds to provide increased skills in lean manufacturing, software, accounting and finance to over one-thousand employees.
- As in past years, our Connecting Activities program has continued to be very successful meeting with over 450 students from Lowell High School and Greater Lowell Technical High School to assist with work readiness and part-time job placement. Over 600 students and 60 employers participated in the Annual Youth Job Fair held at Lowell High School resulting in over 125 hires.
- The Northeast Advanced Manufacturing Consortium (NAMC) a partnership of the Greater Lowell, Metro North, North Shore and Merrimack Valley Workforce Boards, Career Centers, Community Colleges and Technical High Schools, successfully conducted several additional training cycles providing foundation and technical skills in machining or electronics for 45 unemployed individuals and resulting in job placement. This initiative will be maintained through a variety of federal and state funding sources as we continue to align our efforts with the needs of business and job-seekers.
- For FY15 the Career Center of Lowell was the highest in the State for Title 1 Adult and Dislocated Worker Average rates of Performance measures. Under WIOA, the Title 1 Adult grant provides training and re-employment services to low income adults while the Dislocated Worker grant provides similar services to current UI claimants. The Career Center of Lowell's goals were in Entered Employment, Employment retention and Average Six Month Earnings.
- Our Title 1 Adult Performance results were all #1 in the state. For our Title 1 Dislocated Worker Grant we were #3 in the State for Entered Employment, #2 in the State for Employment Retention and #1 in the State for Average Six Month Earnings.
- We had another successful year with our Competitive Integrated Employment Services grant which provides job placement and training to participants who are work required who are receiving TANF/Cash assistance. We were number one in the state for our entered employment rate.
- We have completed a two year Commonwealth Corporation grant serving the homeless population in Lowell. We enrolled 35 participants placing 27 of them into employment of which 22 were placed in jobs that required at least 35 hours of work per week.
- We are invested in developing our staff's capacity to work with our customers. This year four of our current staff became Certified Professional Resume Writers. We are on track to certify 6 more of our staff in FY16.
- We had another successful job fair with Valleyworks (the Career Center in Lawrence) at the Lowell Spinners ballpark. We also had a very successful job fair at the Radisson Hotel in Chelmsford that for the first time we charged employers a flat rate for attending and made several thousand dollars in profit that goes back into our services to local employers.

GOALS

PROJECTED EXPENSES

Fiscal Year	Strategic Goal or Objective	Status
FY16	Increase number of business links by 14%. *During FY15 we served 455 employers of which 192 were new to the Career Center The plan for FY16 is to serve 550 employers which is a 22% increase and we are on track to meet that goal.*	Ongoing
FY16	Transition smoothly from Workforce Investment Act funding to Workforce Innovation and Opportunity Act. *Our Director and Assistant Director have been on sub committees of the State's Workforce Board dedicated to review proposed regulations and assist the State in crafting policies under WIOA. All draft policy issuances are being reviewed by staff and comments are directed to EOLWD. We are on track to meet the challenges of WIOA .*	Ongoing
FY16	Exceed all board approved goals. *During FY15 we exceeded all of our WIA Title 1 goals except for one Youth Goal.*	Ongoing
FY17	Increase access to services.	New
FY17	Increase availability of computer based workshops.	New
FY17	Partner with Lowell Adult Ed for ESOL course.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2014	Prior Year Actuals FY2015	YTD FY2016	FY2017 Target
Number of findings during audit/system certification by EOLWD	0	0	0	0
Entered employment rate for dislocated workers	94%	96%	92%	85%
Entered employment rate for Low Income/"Adult" Workers	96%	100%	91%	80%
Youth placement in employment or education	88%	85%	30%	78%
Youth Degree of Certification Attained	88%	74%	30%	71%

EXPENSE DETAILS

CAREER CENTER	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Personnel				
Salaries	1,516,279	1,516,279	1,516,279	1,516,279
Fringe Benefits	363,906	363,906	363,906	363,906
Overtime	1,000	1,000	1,000	1,000
Total	**1,881,185**	**1,881,185**	**1,881,185**	**1,881,185**
Expenses				
Advertising	1,800	1,800	1,800	1,800
Child Care	-	-	-	-
Clothing Allowance	-	-	-	-
Conferences/Meetings	7,000	7,000	7,000	7,000
Contractor Reimbursement	330,005	330,005	330,005	330,005
Custodial Supplies	3,600	3,600	3,600	3,600
Data Processing	19,038	19,038	19,038	19,038
Dues & Subscriptions	16,000	16,000	16,000	16,000
Electricity	33,000	33,000	33,000	33,000
Equipment Rental (Copiers)	22,966	22,966	22,966	22,966
Furniture & Equipment	1,000	1,000	1,000	1,000
Gas	7,500	7,500	7,500	7,500
Gasoline Allowance (Customers)	-	-	-	-
Independent Audit	10,000	10,000	10,000	10,000
Instructional Supplies	2,000	2,000	2,000	2,000
Insurance & Bonding	9,237	9,237	9,237	9,237
Licenses & Fees	4,000	4,000	4,000	4,000
Misc Rental (Storage)	1,000	1,000	1,000	1,000
Misc Supplies (Customers)	-	-	-	-
Needs Based Payments	-	-	-	-
Network Access Fee	9,000	9,000	9,000	9,000
Office Supplies	25,000	25,000	25,000	25,000
Parking	7,640	7,640	7,640	7,640
Participant Fringe	27,127	27,127	27,127	27,127
Participant Wages	301,150	301,150	301,150	301,150
Postage	5,000	5,000	5,000	5,000

CAREER CENTER	FY15 Actual	FY16 Approved	FY17 Request	FY17 Manager
Expenses				
Printing & Binding	3,000	3,000	3,000	3,000
Professional Services	58,662	58,662	58,662	58,662
Promotional Activities	1,200	1,200	1,200	1,200
Rent	298,386	298,386	298,386	298,386
Repair & Maint of Equipment	14,100	14,100	14,100	14,100
Repair & Maintenance of Vehicle (Customers)	-	-	-	-
Stabilization	-	-	-	-
Staff Training	1,000	1,000	1,000	1,000
Telephone	17,836	17,836	17,836	17,836
Training Payments (Customers)	8,450	8,450	8,450	8,450
Transportation	6,800	6,800	6,800	6,800
Travel - In State	7,000	7,000	7,000	7,000
Travel - Out State	2,000	2,000	2,000	2,000
Tuition Reimbursement (Customers)	321,398	321,398	321,398	321,398
Uniforms/Other Clothing (Customers)	-	-	-	-
Total	1,582,895	1,582,895	1,582,895	1,582,895
TOTAL BUDGET	**3,464,080**	**3,464,080**	**3,464,080**	**3,464,080**

FISCAL YEAR

2017

SECTION V

CAPITAL PLAN

Capital Budget details, focused on the City of Lowell's adopted public investment plan.

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

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

Kevin J. Murphy, *City Manager*

A MESSAGE FROM THE CITY MANAGER

This report represents the first comprehensive five-year capital improvement plan of my administration. In many ways it is a reflection of my vision for the City of Lowell, a vision that has been formed with input from this Council and in concert with the many individuals who share my passion for the city. It is presented to the City Council for discussion purposes. When my administration introduced our first operating budget for fiscal year 2015, I laid forth the three pillars of my administration: Public Safety, Education, and Economic Development. Now that I have held this office for nearly two years, I have been able to inventory the investment needs of the city and I have directed my finance team to develop a comprehensive five-year capital program that addresses the dire needs of the city's infrastructure.

Lowell, the birthplace of the American Industrial Revolution, has a unique history and an incredibly diverse set of stakeholders. Economic Development is in Lowell's DNA, but to ensure success it is incumbent upon government to invest in the future. It is through this plan that I will lay the groundwork for the financing which will be integral to ensure the growth and prosperity of the city for years to come. The needs of the city are great and to delay any request carries inherent risk, but my administration's approach to capital planning has been calculated, methodical, and guided by best practices in the industry.

The capital budget is one of the most significant components of the City's financial plan. Decisions made during this process will have an impact on the City for years to many years to come. In order to glean the most efficient outcome from this task, the Capital Improvement Committee – which includes the Chief Financial Officer, Assistant City Manager, and the heads of the Finance, Planning and Development, Public Works Department, Police, Fire Departments, and other City staff – have and will meet regularly to ensure that citywide needs are addressed adequately through this plan.

The City uses its five-year financial projections for revenue and expenditures, in addition to its five-year capital plan, to formulate budget guidelines for departments. Despite the tight deadline presented to department heads for submitting projects to the Finance Team, every department submitted projects for consideration in a timely manner.

I am thankful for the diligent efforts of my staff to coordinate this worthy endeavor. Capital planning is critical component of municipal governance. Buildings, infrastructure, technology, and major equipment are the physical foundation for providing services to constituents. The procurement, construction, and maintenance of capital assets require careful planning and therefore a prescribed process for prioritization of the many projects must be followed. A properly prepared capital plan—one which contains recommendations from subject matter experts at City Hall and balances fiscal realities with the desires of the residents and the direction of the City Council—is essential to the future financial health of the organization.

Included with this comprehensive capital plan is a capital planning policy which takes into account the City of Lowell's unique organizational characteristics. A message from Chief Financial Officer Conor Baldwin analyzes the financial impact of the proposed plan on the City's operating budget, and details the process by 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. A project must cost at least $25,000 and it must have a useful life of at least five years. The project itself can be an improvement to land, buildings or infrastructure, or it can be for vehicles or equipment. We have waived the $25,000 requirement for vehicles, since we often need many at one time. We have excluded police cruisers from the capital since cruisers only have a life of two to three years. We need to replace so many cruisers on an annual basis that they are more appropriate for the operating and/or grant budgets.

The following are the key criteria that are used to prioritize each project:

- The level of effect on public health & safety
- Whether the project is mandated now, or could be in the future
- Effect on operating costs
- Whether the project fits in with the City Manager's strategic goals
- The level of external funding available to leverage City resources
- Impact on economic development
- Financial return or cost
- Potential public support or opposition
- Breadth of benefit based on the population served
- Priority given by the submitting department
- Whether the project is a prerequisite to another project

As part of this year's Capital Plan, and keeping with the administration's management philosophy of empowering the department heads, I asked the various departments to submit a list of priorities based on the aforementioned criteria. The department heads are the most knowledgeable in their particular area and are best suited to decide what infrastructure and equipment needs associated with their department are most vital to helping the City thrive. They were given broad guidelines on what we were looking to accomplish this year as well as an estimate of what was financially feasible. Their submissions were reviewed and weighed based on the above set criteria as well as how they fit into the City's overall focus on infrastructure and the three pillars of public safety, education, and economic development.

This year we reviewed all projects that were submitted in prior plans but not yet funded. Many were eliminated because the need for them no longer exists, or because other solutions have been employed.

Vehicles were rated slightly differently. Each department head was asked to rank the replacement priorities in their departments. The team that prepared the capital plan then looked in depth at each vehicle's level and type of usage. They then consulted with the staff that maintains

and repairs the vehicles to approximate an interdepartmental priority. Other factors such as the vehicle's mileage and its expected life were also considered. To a large extent, we relied on past evaluations unless something changed radically. All vehicles purchased last year were moved to the end of the replacement cycle. Funding will address the most urgent needs, with the remainder of the replacements scheduled for future years.

Although it would be easy to justify the inclusion of more vehicles each year, we must balance the need for both vehicles and infrastructure improvements. Ideally, our fleet should average no more than one half the expected lives of the vehicles. At that point half of the vehicles would be fairly young and half fairly old. Until we get to that point, we will continue to adjust replacement plans for considerations beyond expected life, but as we approach our targets, replacement will become more uniform and predictable.

In general, our primary focus this year is on infrastructure projects with "curb appeal." By that we mean those projects that enhance the physical appearance of the City. Other projects that have been selected for funding are in the areas of public safety, education, or economic development.

Finally, in prioritizing the vehicles, we relied quite heavily on the expertise of the staff that repairs the vehicles, as well as the department heads themselves. Some of the requested funds are in amounts that differ from the replacement cost. Vehicles to be replaced with ones of a slightly different type are marked with an asterisk.

FISCAL YEAR 2017 FUNDED PROJECTS

This plan establishes the groundwork for a future, multi-year capital improvement plan, but the projects proposed for funding are solely within the current fiscal year. All additional projects and vehicle replacements are presented here for discussion purposes only, but will be vetted and prioritized in a comprehensive plan to be presented next year.

The City of Lowell is positioned well to solidify its revitalization and through strategic investments in education, public safety, and infrastructure; Lowell can jump-start the next wave of investment in our most valuable resource: the residents. Investing in roads, bridges, traffic improvements, public safety, and parks and recreation amenities will dovetail nicely with state and federal dollars destined for the city. Through this plan we are investing in our middle schools to keep the children safe and secure by providing new exterior doors. Environmental remediation work on Parcel 9 in the Hamilton Canal District is funded through this capital request, which will ensure that progress on that critical economic development initiative continues. In the Lowell Police Department, funding is being sought to upgrade and enhance the lock-up facilities at Department's Headquarters. Also included are projects that are critical to retaining Lowell's 'livability,' such as the completion of the Concord River Greenway, a tremendous recreational opportunity for Lowell residents and visitors, and the construction of the 'Bridge Street Node' extension to the Riverwalk along the Merrimack.

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 not sufficient. That is why I included a recommendation of $4.1 million in paving, sidewalks, and curbing to be included in this capital plan request to the City Council. This funding includes the money received from the Commonwealth but 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.

FY2017 PROJECTS – CITY SHARE (SUMMARY)

PROJECT	FY17 COST - CITY SHARE
City-Wide Paving/ Sidewalks/ Curbing	1,400,000
Heavy Equipment/ Vehicles	539,591
MBTA Parcel Construction – Land Swap	488,470
Lowell Police HQ – Locker Room Upgrades	475,000
Repair/ Replace Sidewalks on Merrimack Street	455,000
Andover Street Roadway Improvements	350,000
South Common Improvements	329,244
LMA Maintenance/ Repairs (Restrooms)	250,000
Traffic Signalization	250,000
Various Park Improvements (Callery/ Campbell/ Clemente Parks)	220,000
Lucy Larcom Park/ Roadway Improvements	210,000
JFK Plaza Repairs	200,000
Replace Cobblestone Roadway with Asphalt at Merrimack/ Central Streets	165,000
Pollard Memorial Library Building Improvements/ Carpeting	138,704
Renovate Fire Stations (JFK/ Civic Center/ Pine St./ Gorham St.)	126,000
Lowell Police HQ Swipe Card Access/ Security Improvements	105,000
Lowell High School Steam Plant Repairs	95,000
Concord River Greenway	70,000
Drive-on Lift for DPW Garage	65,000
Riverwalk Extension	58,311
LeLacheur Park Improvements	40,000
Fire Alarm – Murkland School	30,000
Hamilton Canal Garage Design	0[15]
Hamilton Canal Garage Temporary Parking Lot	0[16]
TOTAL	**$ 6,060,320**

[15] These costs, estimated at $ 1,000,000 will be funded through the Enterprise Fund, not through the Tax Levy; details and financing plans are included below
[16] These costs, estimated at $ 300,000 will be funded through the Enterprise Fund, not through the Tax Levy; details and financing plans are included below

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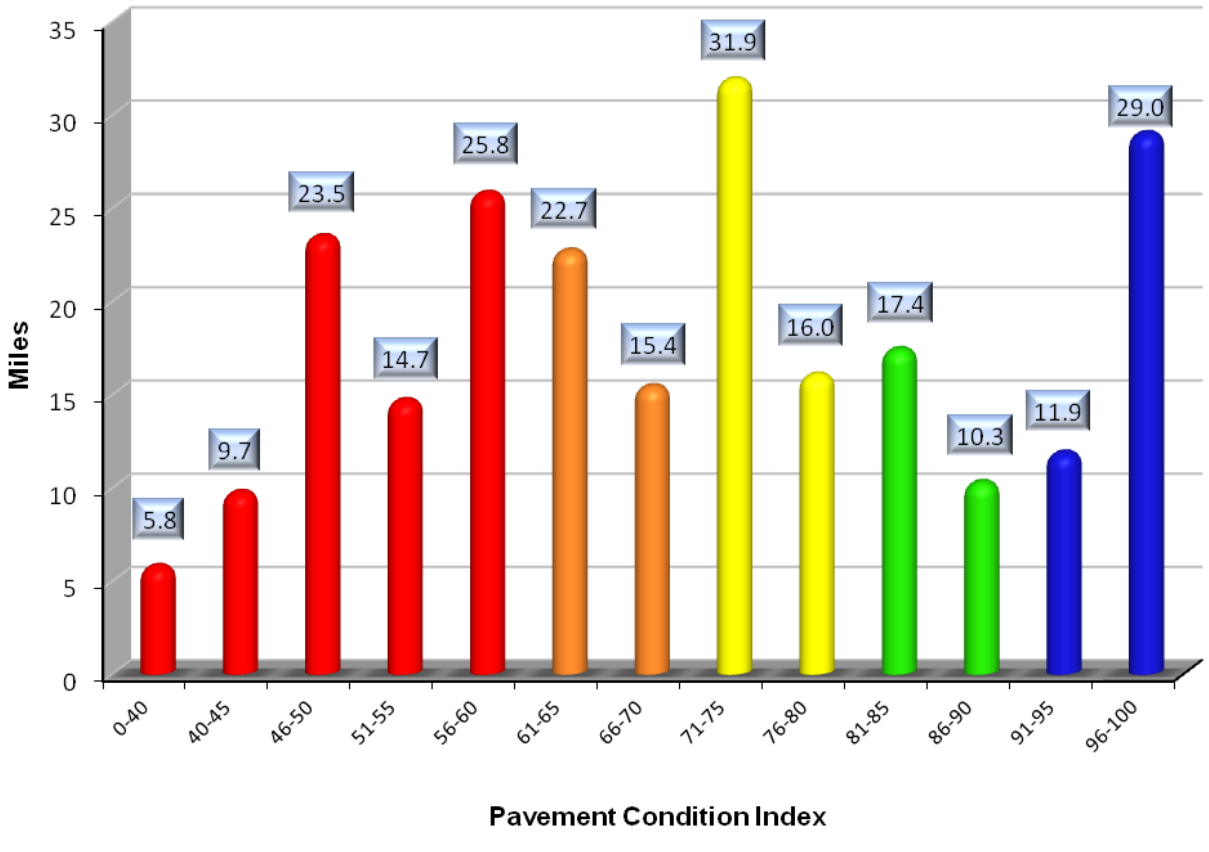
CITY-WIDE PAVING/ SIDEWALKS/ CURBING

The City of Lowell has contracted with PeopleGIS and BETA Engineering to update the city's Pavement Management program. This program provides us with a Pavement Condition Index (PCI) for every street in the city. Using this information, we can create a work plan to keep the condition of each street within a 20 year life span.

Last year, the city received approximately $2.7 million from the state for pavement work. In addition to this amount, the city will need to fund an additional $2.2M to have the average PCI remain at its current level 70. See the chart below for the distribution of PCI's across the city. In the future, if the city wanted to reduce the backlog of work, the level of spending should be $3.7 million, in addition to the state's money.



Infrastructure Project Status/ Notes[17]

Ref #[18]	Street Name	Status / Notes	Funding / Value
2017 - 1	Church St (George to Conc River Br) – *Intersection Project*	Advertised Spring 2016 Work begins late Spring 2016 Work continues into 2017	CH 90 / $2,300,000
2017 – 2	Lawrence St (Church to Andrews) – *Intersection Project*		
2017 – 3	Lilley Ave		
2017 – 4	Plymouth St (Partial)		
2017 – 5	Riverside (University to VFW HW) – *Intersection Project*		
2017 – 6	W. Sixth St		
2017 – 7	Beacon St	Advertise Summer 2016 Work begins late Summer 2016 Work continues into 2017	Capital Funding / $1,400,000
2017 – 8	Beech St		
2017 – 9	Fremont St		
2017 – 10	July St		
2017 – 11	June St		
2017 – 12	May St		
2017 – 13	Mt. Pleasant St		
2017 – 14	Myrtle St		
2017 – 15	Sixth St		
2017 – 16	Tenth St		
2017 – 17	Twelfth St		
2017 – 18	Malden Ave	Advertise Summer 2016 Work begins late Summer 2016	CH 90 / $500,000
2017 – 19	Shirley Ave		
2017 – 20	Andover St Concrete Repairs *	Advertise Summer 2016 Work begins late Summer 2016	Capital Funding/ $350,000

[17] * This chart includes items listed among separate Capital Plan projects (which follow), but are grouped together here to provide an overall perspective on infrastructure improvements throughout the City.

[18] The Reference Numbers used here are only for use with this chart, and are not intended to reflect the total amount of infrastructure work being conducted throughout the City at any given time.

Ref #	Street Name	Status / Notes	Funding / Value
2017 – 21	Lucy Larcom Concrete Sidewalk Replacement *	Advertise Summer 2016 Work begins late Summer 2016	Capital Funding/ $210,000
	Merrimack Street Cobblestone Removal *	Advertise Winter 2017 Work begins Spring 2017	Capital Funding/ $165,000
2017 – 22	Merrimack Street Crosswalk Installation *	Advertise Winter 2017 Work begins Spring 2017	Capital Funding/ $455,000
2017 – 23	Bridge St (VFW to Williard)	Advertise Winter 2017 Work begins Spring 2017	CH 90 / $2,000,000
2017 – 24	Middlesex St (Lord Overpass to Walker) – *Sidewalks*		
2017 – 25	Middlesex St (Pawtucket to Town Line) – *Sidewalks*		
2017 – 26	Pawtucket St (Mt Vernon to Broadway) – *Intersection Project*		
2017 – 27	ADA Wheelchair Ramps @ Various Locations City-Wide	Advertise Winter 2017 Work begins Spring 2017	CH 90 / $500,000
2017 – 40	Appleton St (Lord Overpass to Central St)	*Future Consideration*[19]	*TBD*
2017 – 41	Hildreth St		
2017 - 42	Humphrey St		

[19] Items may be marked for "Future Consideration" for a variety of reasons, including but not limited to, funding, coordination of effort with utilities, other activities taking place in the area, and resource or scheduling availability.

FINANCING PLAN: CITY-WIDE PAVING/ SIDEWALKS/ CURBING

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PAVING/ SIDEWALKS/ CURBING		**$ 3,255,095**
PAVING	2,155,095	
SIDEWALKS	750,000	
CURBING	350,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 3,255,095

FINANCING PLAN	DETAIL	SUMMARY
INTERGOVERNMENTAL REVENUE		**$ 1,855,095**
CHAPTER 90 STATE HIGHWAY FUNDS	$ 1,855,095	
CITY FINANCING		**$ 1,400,000**
BOND PROCEEDS	$ 1,400,000	
TOTAL FY17 BUDGETED REVENUES		$ 3,255,095

HEAVY EQUIPMENT/ VEHICLES

The DPW has submitted a comprehensive list of vehicles and replacement costs. Based on age of the vehicles, current condition, and costs associated with maintaining the vehicles, we have targeted several vehicles that should be replaced.

Careful consideration has been given to the various divisions' fleet and the opportunity to "stagger" replacement versus having to replace an entire fleet at one time. Preventive maintenance schedules are constantly being improved to maximize the life of the vehicles/equipment, but safety should not be compromised with the operation or in servicing the vehicles. In many cases, our fleet is an opportunity for a first impression with our residents and visitors and also how we maintain service.

FINANCING PLAN: HEAVY EQUIPMENT/ VEHICLES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
HEAVY EQUIPMENT/ VEHICLES		**$ 539,591**
SALTER/ SNOW AND ICE REMOVAL	180,000	
SKYWORKER	180,000	
PARKS HEAVY VEHICLE	147,708	
PARKS INDUSTRIAL MOWER/ MULCHER	31,883	
TOTAL FY17 BUDGETED EXPENDITURES		$ 539,591

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 539,591**
BOND PROCEEDS	$ 539,591	
TOTAL FY17 BUDGETED REVENUES		$ 539,591

MBTA PARCEL CONSTRUCTION – LAND SWAP

The City of Lowell continues to negotiate with the National Park Service (NPS) to complete a land swap. The swap would allow the City to acquire NPS surface parking lots to create signature commercial/business sites for redevelopment in downtown Lowell. The City proposes to provide NPS with replacement car and bus parking in the land swap. The bus parking will be created in partnership with Lowell Wastewater Utility on the area shown in the attached map. Wastewater proposes to complete necessary improvements to the separate drain system that passes through the parcel this coming construction season. Wastewater proposes to complete the drain line improvements and preparing the site for the construction of the parking lot. To complete the parking lot and associated improvements, DPD seeks the following funding (itemized list):

- Acquisition of MBTA land: $78,470
  - A portion of 44 YMCA Drive. 2015 valuation of entire parcel: $128,100 (City is interested in approximately 30% of parcel).
  - A portion of 71 YMCA Drive. 2015 valuation of entire parcel: $11,600 (City is interested in approximately 40% of parcel).
  - The parcel known as 44.1 YMCA Drive. 2015 valuation: $8,500
  - The parcel known as 44.2 YMCA Drive. 2015 valuation: $8,000
  - The parcel known as 2 Lowell Connector. 2015 valuation $7,300
  - The parcel known as 34.1 Robinson Street. 2015 valuation $11,600
- Acquisition of 4 Lowell Connector (Owner: Mass Electric): $30,000
- Final design (outside Wastewater scope): $40,000
- Construction (outside Wastewater scope):$300,000
- LSP Services (for NPS environmental compliance): $10,000
- Arborist (for retained trees, requirement of neighbors): $10,000
- DOT site clean-up (DPW time, fencing, etc. - requirement of neighbors): $20,000
- Total: $488,470

FINANCING PLAN: MBTA PARCEL CONSTRUCTION - LAND SWAP

PROGRAM EXPENDITURES	DETAIL	SUMMARY
MBTA PARCEL CONTRUCTION		**$ 488,470**
LAND ACQUISITION 1	$ 30,000	
LAND ACQUISITION 2	$ 78,470	
FINAL DESIGN	$ 40,000	
CONSTRUCTION	$ 300,000	
LSP SERVICES	$ 10,000	
ARBORIST	$ 10,000	
DOT SITE CLEAN-UP	$ 20,000	
	TOTAL FY17 BUDGETED EXPENDITURES	$ 488,470

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 488,470**
BOND PROCEEDS	$ 488,470	
	TOTAL FY17 BUDGETED REVENUES	$ 488,470

LOWELL POLICE HQ – LOCKER ROOM UPGRADES

Many of the locker areas were configured in the early 1970s to accommodate the staffing levels at that time. Since then, the number of employees has grown exponentially. In recent years, the size of the patrolmen and supervisor locker rooms has become a concern. Each sworn officer is issued a secure area to store his/her weapons and patrol gear. Currently, there are 196 patrol officers and 54 superior officers. However, there are:

- 164 lockers inside the patrol locker room
- 30 on the outside hallway
- 52 lockers inside the supervisor locker room

The Lowell Police Department is proposing a 3 phase renovation that will result in 197 lockers inside the patrol locker room and 60 inside the supervisor locker room.

Phase 1

- Establish project timeline
- Identify/select vendor to perform duties, contact vendor to perform duties
- Determine lighting and electrical needs and generate purchase order
- Determine paint needs and generate purchase order

Phase II

- Empty and remove all lockers.

Phase III

- Remove asbestos, locker and concrete slab mounts
- Install new ceiling
- Upgrade lights
- Install and replace overhead plumbing
- Upgrade shower and restroom plumbing

FINANCING PLAN: LOWELL POLICE HQ - LOCKER ROOM UPGRADES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
LOCKER ROOM UPGRADES		**$ 475,000**
EMPTY AND REMOVE LOCKERS	$ 50,000	
REMOVE ASBESTOS, LOCKERS/ CONCRETE SLABS	$ 125,000	
INSTALL NEW CEILING	$ 175,000	
UPGRADE LIGHTS	$ 50,000	
INSTALL AND REPLACE OVERHEAD PLUMBING	$ 50,000	
UPGRADE SHOWER AND RESTROOM PLUMBING	$ 25,000	
	TOTAL FY17 BUDGETED EXPENDITURES	$ 475,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 475,000**
BOND PROCEEDS	$ 475,000	
	TOTAL FY17 BUDGETED REVENUES	$ 475,000

REPAIR/ REPLACE SIDEWALKS ON MERRIMACK STREET

The project would install new crosswalks along Merrimack Street from Merrimack Canal (Lucy Larcom Park) to Kearney Square. The design would be similar to those installed elsewhere in the down town. The picture of the crosswalk below on Palmer, at Middle, is the style that would be installed on Merrimack Street. The Lowell Historic Board has previously approved this design and utilizing a similar design would expedite the regulatory process to install the new crosswalks

The current crosswalks along Merrimack Street are not ADA compliant and this project will improve the pedestrian experience of downtown for those with disabilities. Also, if this project is approved for funding along with the removal of cobbles at Merrimack and Central Streets, there may be some economies of scale.

FINANCING PLAN: REPAIR/ REPLACE SIDEWALKS ON MERRIMACK ST.

PROGRAM EXPENDITURES	DETAIL	SUMMARY
REPAIR SIDEWALKS ON MERRIMACK ST.		**$ 455,000**
CONSTRUCTION	$ 455,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 455,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 455,000**
BOND PROCEEDS	$ 455,000	
TOTAL FY17 BUDGETED REVENUES		$ 455,000

ANDOVER STREET ROADWAY IMPROVEMENTS

Various utility trench cuts have been restored with asphalt instead of concrete. This practice has resulted in a roadway that is uneven and difficult to navigate for drivers, as well as aesthetically unappealing.

With the type of repair proposed for funding in FY17, the city can get a majority of Andover Street's patches replaced with an appropriate material. Project is priced for contractor repair under supervision of the Engineering Office.

FINANCING PLAN: ANDOVER STREET ROADWAY IMPROVEMENTS

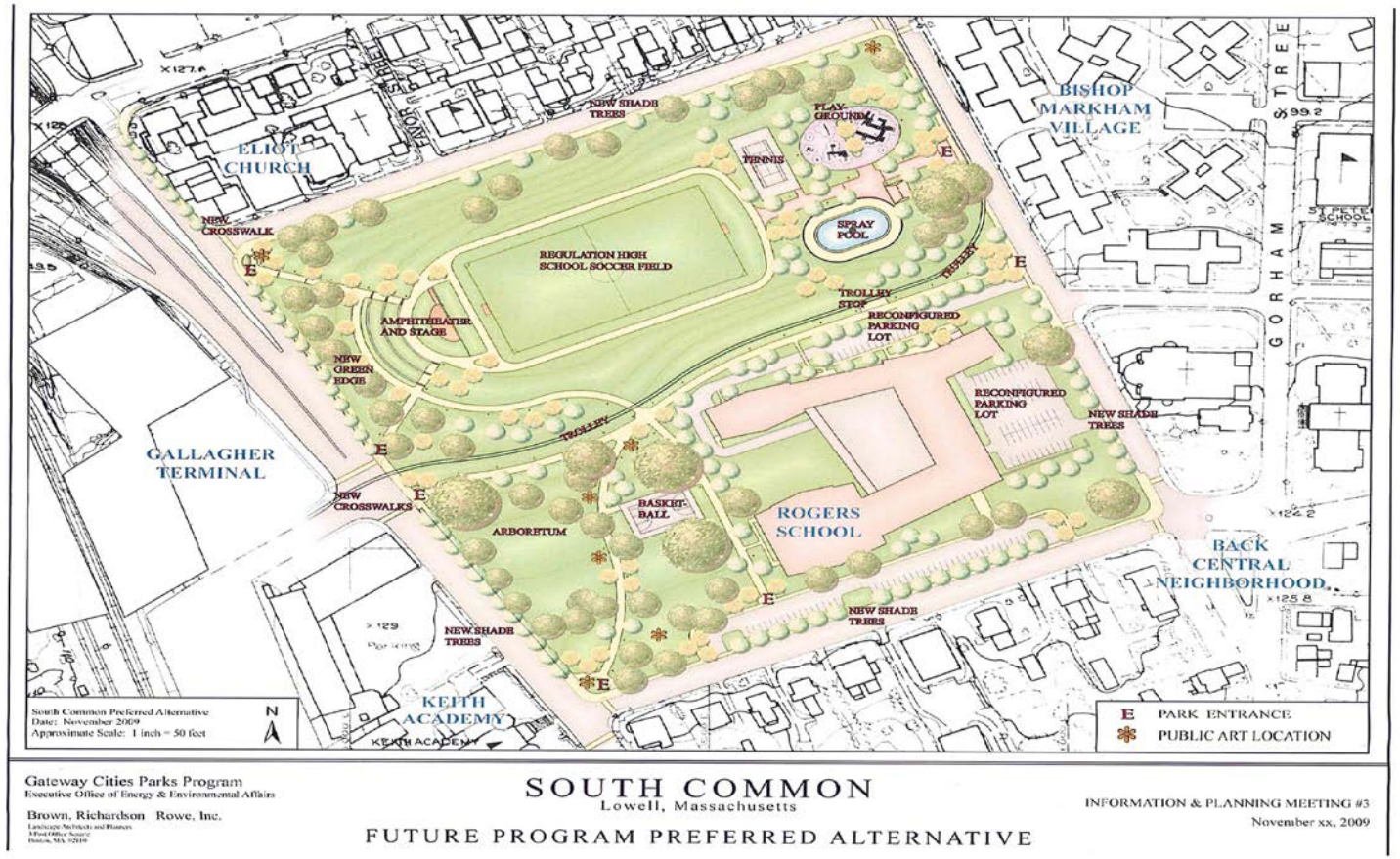
PROGRAM EXPENDITURES	DETAIL	SUMMARY
ANDOVER STREET ROADWAY IMPROVEMENTS		**$ 350,000**
EXCAVATION/ CONCRETE REPAIRS	$ 350,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 350,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 350,000**
BOND PROCEEDS	$ 350,000	
TOTAL FY17 BUDGETED REVENUES		$ 350,000

SOUTH COMMON IMPROVEMENTS

Constructed in 1845, South Common was one of the first areas dedicated to parkland in Lowell. A Gateway City Parks Program grant from EOEEA funded a master planning project for South Common. Through this process, which included extensive input from the community, a "preferred alternative" was developed that illustrates restoring the historic character of the park, while also renovating recreation areas, site amenities, plantings, infrastructure, and special features. Due to the extent of proposed renovations and the cap of EOEEA PARC grant funding ($400,000. Max) the park renovations will take several years to complete.

South Common, Phase I design was paid through the Gateway City Parks Program. Phase I will include the construction of new ADA compliant pathways, new lighting and landscaping.

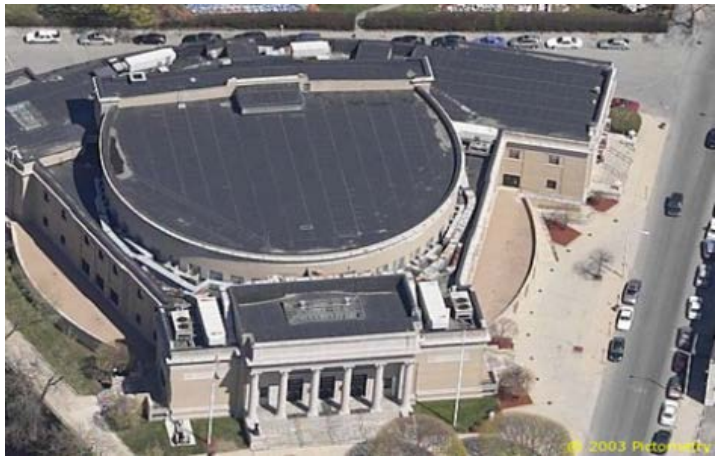


FINANCING PLAN: SOUTH COMMON IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
SOUTH COMMON IMPROVEMENTS		**$ 729,244**
PHASE I - PATHWAYS/ LIGHTING/ LANDSCAPING	$ 729,244	
TOTAL FY17 BUDGETED EXPENDITURES		$ 729,244

FINANCING PLAN	DETAIL	SUMMARY
INTERGOVERNMENTAL REVENUE		**$ 400,000**
PARC GRANT	$ 400,000	
CITY FINANCING		**$ 329,244**
BOND PROCEEDS	$ 329,244	
TOTAL FY17 BUDGETED REVENUES		$ 729,244

LMA MAINTENANCE/ REPAIRS



The Lowell Memorial Auditorium is New England's second largest theater, with 4,000 seats. Designed in the late Renaissance Revival style, the Auditorium was constructed in 1922 and today presents concerts and family entertainment, in addition to hosting speakers and community events.

The Lowell Memorial Auditorium is in need of many renovations. For many years the city has applied to the MA Cultural Facilities Grant Fund to help the City fund these renovations. In addition to these grants, the City funded a very costly roof repair several years ago. An engineering report completed several years ago detailed all deficiencies in the building, and needs to be updated to properly reflect the building's current condition.

FY17: Architect to design the ladies restroom, engineer to update the outdated building study. DPD will work with the Building Commissioner and Lands and Buildings to determine how best to proceed with other priority issues such as the fire escape, basement ceiling, kitchen.

FINANCING PLAN: LMA MAINTENANCE/ REPAIRS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
LMA REPAIRS		**$ 250,000**
ARCHITECT/ DESIGN FOR RESTROOM REPAIRS	$ 250,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 250,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 250,000**
BOND PROCEEDS	$ 250,000	
TOTAL FY17 BUDGETED REVENUES		$ 250,000

TRAFFIC SIGNALIZATION

Design and construction of traffic signal improvements including associated intersection infrastructure upgrades such as sidewalk and ADA accessibility. Each year, projects would be selected based on a City-wide assessment of signal conditions, traffic conditions and safety/crash information.

The FY17 projects currently proposed tentatively include:

1) Church Street at Central Street and at Gorham Street;
2) Stedman Street at Westford Street;
3) Mammoth Road at East Meadow Road;
4) Sampson Connector Corridor ITS Upgrades; and
5) Downtown traffic and pedestrian improvements.

Existing Conditions:

1) Church Street at Central Street and at Gorham Street. In the 1970's Middlesex Street and Appleton Street were converted to one-way traffic in a counterclockwise direction from George Street to the Lord Overpass in what was then known as the Central City Circulator. Since that time both Middlesex Street and Appleton Street have been reverted to two-way traffic, and the Lord Overpass will soon be modified to a new traffic configuration. Therefore the remaining vestiges of the Central City Circulator will be converted to two-way traffic by converting Church Street to two way traffic from George Street to Gorham Street. This will allow traffic from Route 38/Andover Street to proceed directly to the new Thorndike Street/Appleton/Chelmsford intersection. Currently the intersections of Appleton/Gorham and Church/Central are listed as the 2nd most dangerous intersection in the city and the 8th most dangerous intersection in the commonwealth.

2) Stedman Street at Westford Street is currently a stop controlled intersection. It ranks 63rd in the region's top 100 dangerous intersections. This intersection provides access to the commercial and industrial corridor of Stedman Street and could benefit from a signalized intersection.

3) Mammoth Road at East Meadow Road is currently an all-way stop controlled intersection which exceeds the warrants for a signalized intersection. A signal would alleviate congestion.

4) The Sampson Connector (Thorndike Street and Dutton Street) is the main connection between downtown and the Lowell Connector. The proposed Lord Overpass reconstruction will significantly alter this important corridor. The new traffic signals controllers and video

detection equipment has the capability of being interconnected to function as one coordinated and synchronized system to allow the centralized operation of the corridor. This would not only benefit daily commuters, but would help to manage traffic from the Tsongas Arena and other special events. The proposed Intelligent Transportation System (ITS) would also provide information to the traveling public through VMS.

5) The City successfully completed the conversion of downtown traffic circulation from one-way to two way flow in the summer of 2014 at a total cost of about $982,000. The traveling public has become accustomed to the new traffic patterns; however, there are still some adjustments that should be made. The Transportation Engineer has conducted a study of downtown circulation issues and has identified ten intersections for improvement, which are designed to complement a federally-funded downtown pedestrian improvement project.

The intersections are:

i. Central Street and Market Street: This intersection has been particularly problematic for both pedestrians and turning vehicles. There are approximately 323 pedestrians/hour attempting to cross Market Street while approximately 650 vehicles/hour are attempting to make turns. An exclusive pedestrian phase is recommended do to the high level of conflicts.

ii. Bridge Street at French Street: This intersection needs ADA compliant ramps and adequate pedestrian signals installed. Protected left turn phases are not recommended.

iii. Merrimack Street at Bridge/Prescott Street: Both pedestrian and vehicular movements need to be analyzed at this intersection. New signs prohibiting left/right turns are also needed.

iv. Merrimack Street at Central Street: Proposed improvements at this intersection include a left turn only phase with a concurrent pedestrian phase and crosswalk surface improvements.

v. Merrimack Street at Palmer Street: the pedestrian signal needs to be updated to reflect the one-way traffic on Palmer Street.

vi. Merrimack Street at Dutton Street: The exclusive pedestrian phase and Merrimack Street traffic need to be evaluated. A protected left turn lane for outbound Merrimack Street traffic is to be studied.

vii. Merrimack Street at Worthen Street: The warrants for this signal needs to be reviewed and removed if appropriate along with pedestrian improvements.

viii. Central Street at Gorham Street: This signal needs to be updated to flashing yellow arrow for the turning movement from Central Street onto Middlesex Street to improve safety. A video detection system is also suggested to improve signal efficiency.

ix. Dutton Street at Market Street: It is proposed that the left turn only lane be replaced with a through lane on outbound Dutton Street to improve traffic flow.

x. Dutton Street at Broadway: this intersection is being partially rebuilt as part of the HCD improvements.

Comments: The capital funds requested would be used for the design and construction of these projects. The City's capital funds would be used to leverage additional grant funds ranging from Congestion Mitigation and Air Quality (CMAQ) and Highway Safety Improvement Program (HASIP). These projects would help improve traffic congestion, provide economic benefits, increase traffic safety, and also improve the overall perception of the City of Lowell by visitors.

FINANCING PLAN: TRAFFIC SIGNALIZATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
TRAFFIC SIGNALIZATION		**$ 250,000**
DESIGN/ CONSTRUCTION VARIOUS SITES	$ 250,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 250,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 250,000**
BOND PROCEEDS	$ 250,000	
TOTAL FY17 BUDGETED REVENUES		$ 250,000

VARIOUS PARK IMPROVEMENTS (CALLERY/ CAMPBELL/ CLEMENTE)

By leveraging several different funding sources, including community development block grants (CDBG) from the federal government and so-called "earmarks," secured by the Lowell Statehouse delegation, the Parks department has three major park improvement projects proposed for funding.

These projects will improve parks in three different areas of the City, Callery Park in the Upper Highlands section, Campbell Park in Pawtucketville and Clemente Park in the Lower Highlands section.

FINANCING PLAN: VARIOUS PARK IMPROVEMENTS

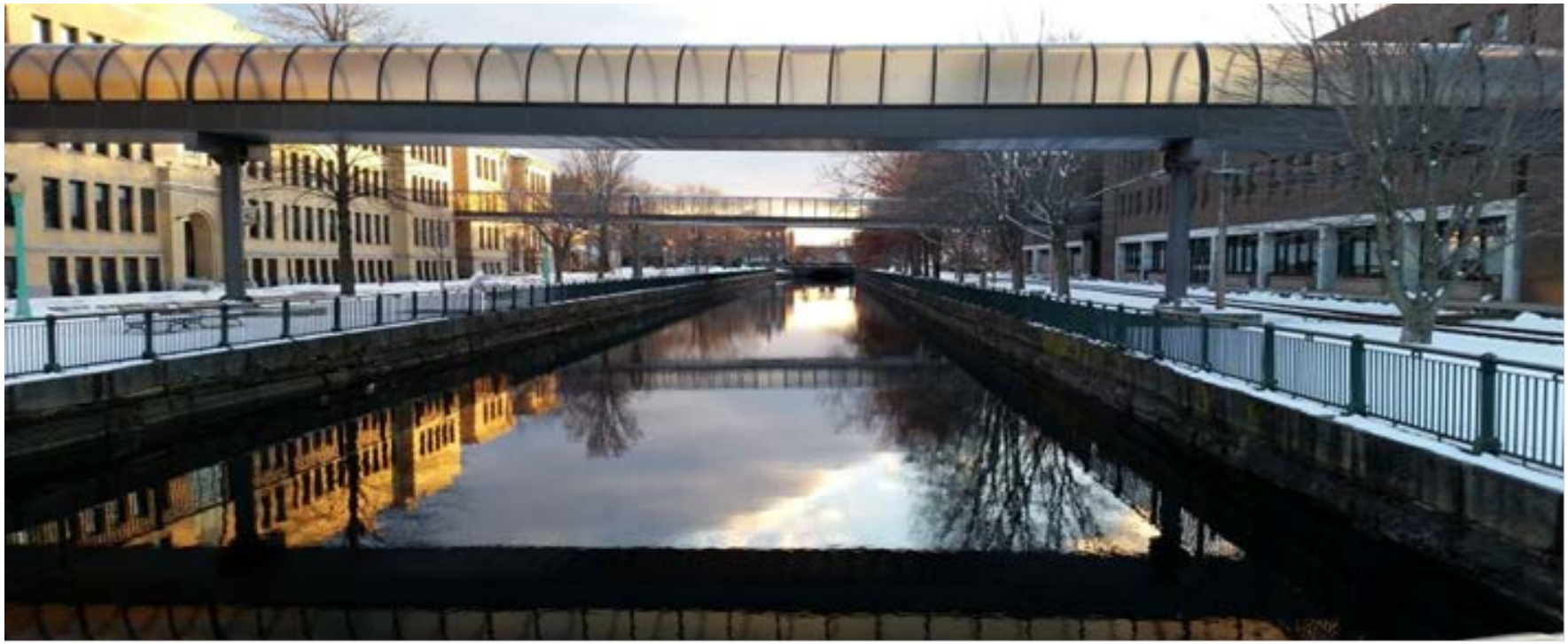
PROGRAM EXPENDITURES	DETAIL	SUMMARY
OPEN SPACE/ PARK IMPROVEMENTS		**$ 370,000**
CALLERY PARK IMPROVEMENTS	$ 150,000	
CAMPBELL PARK IMPROVEMENTS	$ 95,000	
CLEMENTE PARK IMPROVEMENTS	$ 125,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 370,000

FINANCING PLAN	DETAIL	SUMMARY
INTERGOVERNMENTAL REVENUE		**$ 150,000**
STATE EARMARK FUNDING	$ 75,000	
FEDERAL BLOCK GRANTS (CDBG)	$ 75,000	
CITY FINANCING		**$ 220,000**
BOND PROCEEDS	$ 220,000	
TOTAL FY17 BUDGETED REVENUES		$ 370,000

LUCY LARCOM PARK/ ROADWAY IMPROVEMENTS

Lucy Larcom Park has become a premier location in the City Manager's Initiative to reinvigorate the City's special events. The existing walkway is 4" of concrete which is a typical pedestrian walkway. It was not designed and built to withstand vehicular traffic. Maintenance vehicles use this walkway often to access the canal side of the building and the park itself. The amount of vehicular traffic on the walkway has caused repeated cracking of the concrete.

This project would include excavation of the existing walkway and replacing it with an 8" concrete walkway reinforced with steel bars. The project would be put out to bid and a contractor hired to perform the work under the supervision of the City Engineer's office.



FINANCING PLAN: LUCY LARCOM PARK ROADWAY IMPROVEMENTS

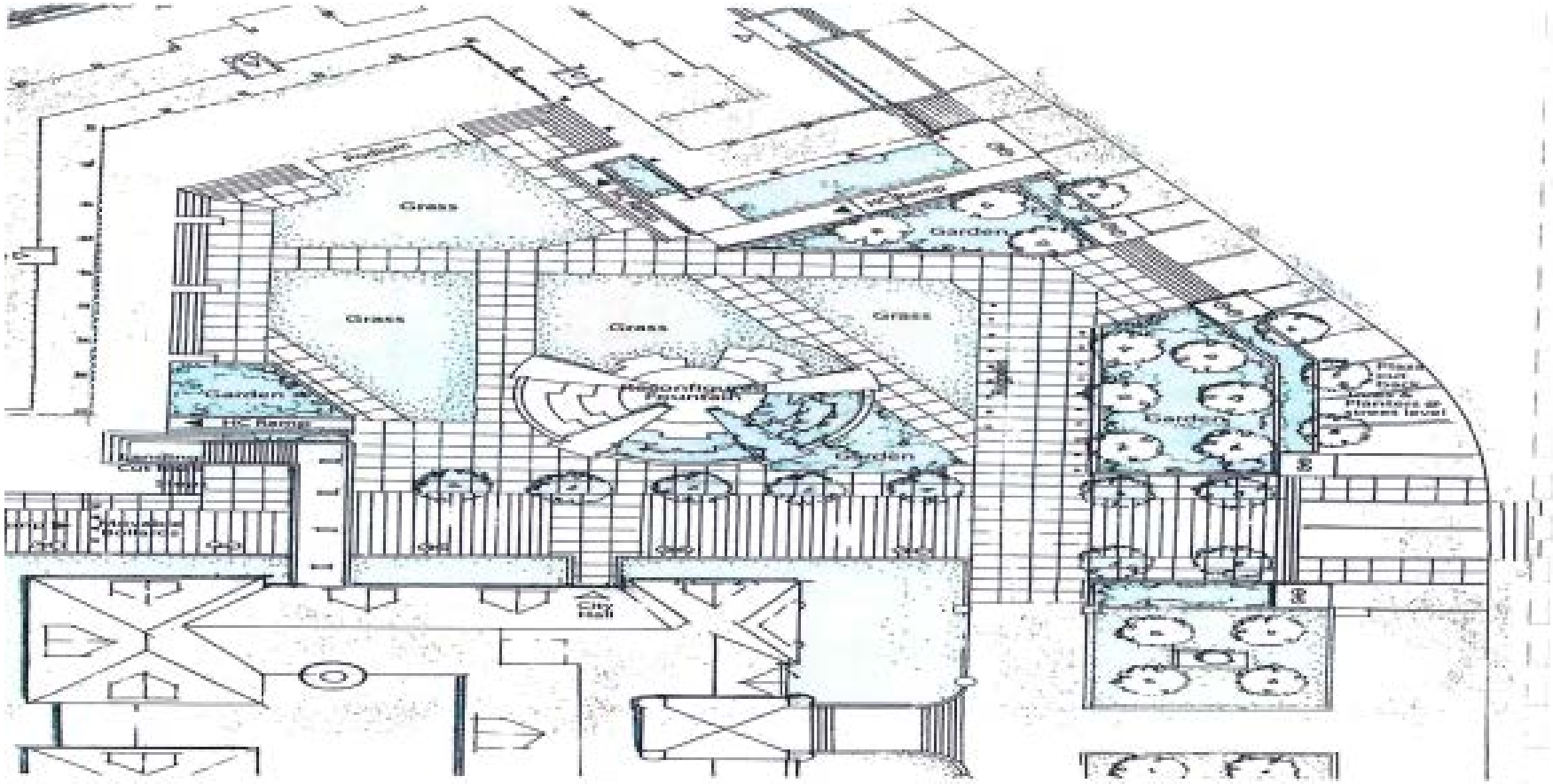
PROGRAM EXPENDITURES	DETAIL	SUMMARY
LUCY LARCOM PARK IMPROVEMENTS		**$ 210,000**
EXCAVATION/ REPLACE CONCRETE WALKWAY	$ 210,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 210,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 210,000**
BOND PROCEEDS	$ 210,000	
TOTAL FY17 BUDGETED REVENUES		$ 210,000

JFK PLAZA REPAIRS

This phase of a multi-year planned renovation to the JFK Civic Center Plaza includes a new grass island with granite curbing, which will replicate the existing two islands that are used for placement of monuments dedicated to Lowell Citizens.

Also, the brick work and cement work throughout the plaza have suffered extensive weather and root damage over the last decade creating many serious safety issues needing repair that presently are being patched on a temporary and piece meal basis.



FINANCING PLAN: JFK PLAZA REPAIRS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
JFK PLAZA REPAIRS		**$ 200,000**
MONUMENT ISLAND/ SAFETY REPAIRS	$ 200,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 200,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 200,000**
BOND PROCEEDS	$ 200,000	
TOTAL FY17 BUDGETED REVENUES		$ 200,000

REPLACE COBBLESTONE ROADWAY AT MERRIMACK AND CENTRAL STREET

Currently, at the intersection of Merrimack and Central Streets, there is very rough riding and walking surface at the intersection. This condition is not ADA compliant. Two-way traffic has allowed heavy trucks to turn right onto Merrimack from Central. This added traffic causes extra wear and tear on the street, requiring frequent repair.

The proposed project would include removing cobbles at the Merrimack/Central intersection and replacing with asphalt and granite pavers similar to elsewhere in the downtown.

FINANCING PLAN: REPLACE COBBLE ROADWAY

PROGRAM EXPENDITURES	DETAIL	SUMMARY
REPLACE COBBLE ROADWAY		**$ 165,000**
REPLACE MERRIMACK & CENTRAL	$ 165,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 165,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 165,000**
BOND PROCEEDS	$ 165,000	
TOTAL FY17 BUDGETED REVENUES		$ 165,000

POLLARD MEMORIAL LIBRARY BUILDING IMPROVEMENTS/ CARPETING

The present carpets (installed in 2002) are in extremely poor condition. The threads are pulling loose wherever segments of carpet are joined. The carpet is also pulling loose or buckling from the subfloor everywhere. There is also heavy staining in many locations. Some areas of the carpet also pose a tripping hazard. Replacing this carpet is a safety issue, in addition to renovating a historic building frequented by many members of the public.

Funding for this project includes Re-carpeting all the floors of the Pollard Library. In most cases the city will install carpet tiles. The exception will be behind the public service desks and the staff lounge on the 3rd floor. In these areas, the city will install LVT flooring to wear better with the heavy book carts and staff desk chairs. The project also includes re-carpeting the front stairs that go from the ground floor to the sidewalk level landing and from that landing to the corner landing where the marble flooring begins.

FINANCING PLAN: POLLARD MEMORIAL LIBRARY RENOVATIONS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PML BUILDING RENOVATIONS		**$ 138,704**
RECARPET ENTIRE LIBRARY	$ 138,704	
TOTAL FY17 BUDGETED EXPENDITURES		$ 138,704

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 138,704**
BOND PROCEEDS	$ 138,704	
TOTAL FY17 BUDGETED REVENUES		$ 138,704

RENOVATE FIRE STATIONS (JFK/ CIVIC CENTER/ PINE ST/ GORHAM ST)

The funding included in the FY17 Capital Plan is intended to renovate a number of fire houses throughout the city, which are in dire need of repair. According to the Fire Department, the priorities are the JFK/ Civic Center Station, Stevens Street Station, and the Gorham Street Station.

Critical improvements to the stations will move forward with this funding, such as drain repairs on apparatus flooring, replacement of heaters, painting, asbestos removal, etc.

FINANCING PLAN: RENNOVATE FIRE STATIONS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
RENNOVATE VARIOUS FIRE STATIONS		**$ 126,000**
JFK/ CIVIC CENTER STATION	86,000	
STEVENS STREET STATION	20,000	
GORHAM STREET STATION	$ 20,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 126,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 126,000**
BOND PROCEEDS	$ 126,000	
TOTAL FY17 BUDGETED REVENUES		$ 126,000

LOWELL POLICE HQ SWIPE CARD ACCESS/ SECURITY IMPROVEMENTS

This project is proposing increasing the security of the Lowell Police Department by securing 35 doors with swipe card access.

The cost includes, but not limited to the following:

- Swipe card readers for 35 doors
- Computer Controller
- Swipe cards
- Printer for swipe cards
- Software licenses associated with the technology
- Training for 2 people on the entire operating system
- Wireless infrastructure

FINANCING PLAN: LPD HQ BUILDING IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
LPD BUILDING IMPROVEMENTS		**$ 105,000**
SWIPE CARD ACCESS/ SECURITY IMPROVEMENTS	$ 105,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 105,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 105,000**
BOND PROCEEDS	$ 105,000	
TOTAL FY17 BUDGETED REVENUES		$ 105,000

LOWELL HIGH SCHOOL STEAM PLANT REPAIRS

The chimney above the Steam Plant at Lowell High School is failing and rapidly deteriorating. Bricks have been falling from the top of the chimney and will continue to do so until repairs are completed.

Extensive repair to the Steam Plant Chimney is necessary at the Lowell High School. Detailed scope will be made available after an inspection. Despite any potential renovation funding from MSBA, this project deserves immediate attention due to its effect on public safety.

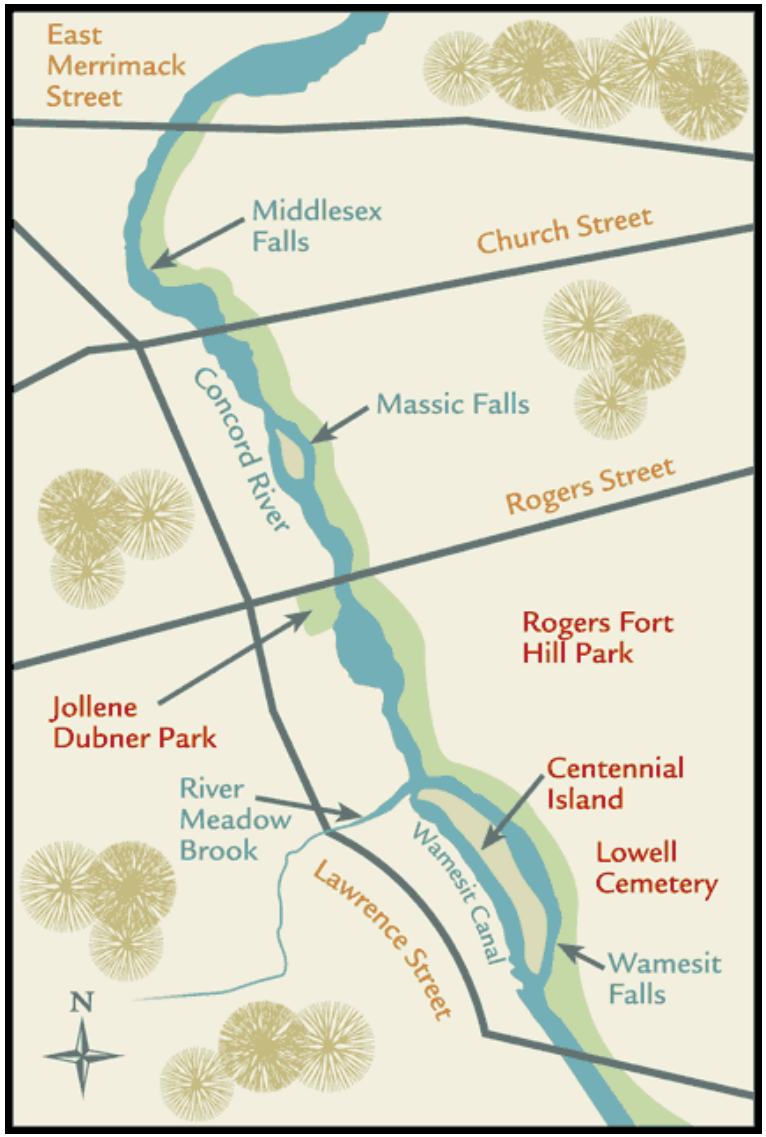
FINANCING PLAN: LOWELL HIGH STEAM PLANT REPAIRS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
LOWELL HIGH STEAM PLANT REPAIRS		**$ 95,000**
CHIMNEY REPAIRS	95,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 95,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 95,000**
BOND PROCEEDS	$ 95,000	
TOTAL FY17 BUDGETED REVENUES		$ 95,000

CONCORD RIVER GREENWAY

The Concord River Greenway (CRG) is a multi-use recreational path along the Concord River. This project has been strongly supported and funded by the state's Department of Energy and Environmental Affairs (EEA) and will serve as an important link to state-wide trails. The CRG Phases I and II are complete and DPD is currently working on finishing the remaining sections. Recently, EEA offered to fund $950,000 of the construction for the final section of the CRG, Phase IIIB, with a required match by the City. This is a wonderful opportunity to finish a monumental project for the City and the state. DPD is seeking funds for this match, as well as additional design required for the final phase, a bridge construction needed to link Phase II to Phase III, and accrued land acquisition costs.



FINANCING PLAN: CONCORD RIVER GREENWAY - PHASE III

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CONCORD RIVER GREENWAY		**$ 1,170,000**
DESIGN AND CONSTRUCTION - PHASE III	$ 1,170,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 1,170,000

FINANCING PLAN	DETAIL	SUMMARY
INTERGOVERNMENTAL REVENUE		**$ 1,100,000**
ENERGY & ENVIRONMENTAL AFFAIRS GRANT	$ 1,100,000	
CITY FINANCING		**$ 70,000**
BOND PROCEEDS	$ 70,000	
TOTAL FY17 BUDGETED REVENUES		$ 1,170,000

DRIVE-ON LIFT FOR DPW GARAGE

The larger vehicles in the DPW fleet have larger and heavier components in the engine. Current setup does not allow the mechanics to safely perform their tasks. Pictures show the current set-up and the dangers in performing routine maintenance and engine overhaul. This lift provides the opportunity to perform more in-house repair, service more vehicles at any given time, and show cost savings on fleet maintenance. The lift also allows for more preventive maintenance, which is less expensive than repair work.

This piece of equipment is a top priority of the DPW.

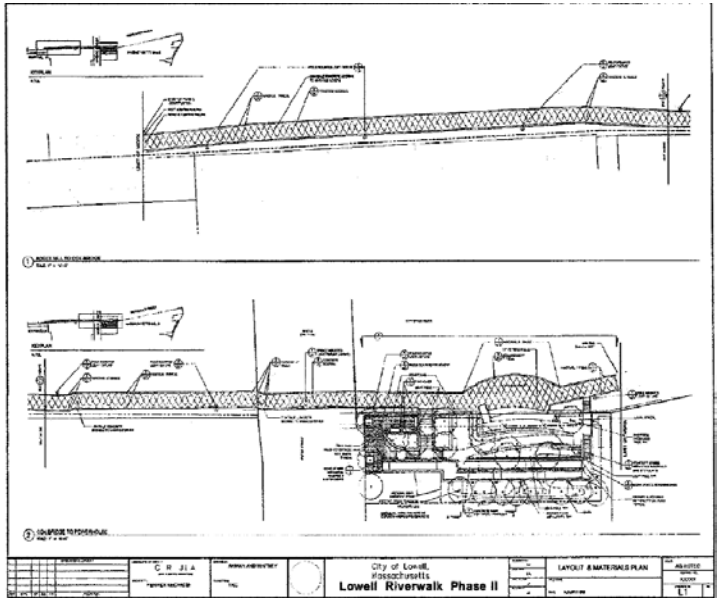
FINANCING PLAN: DRIVE-ON LIFT FOR DPW GARAGE

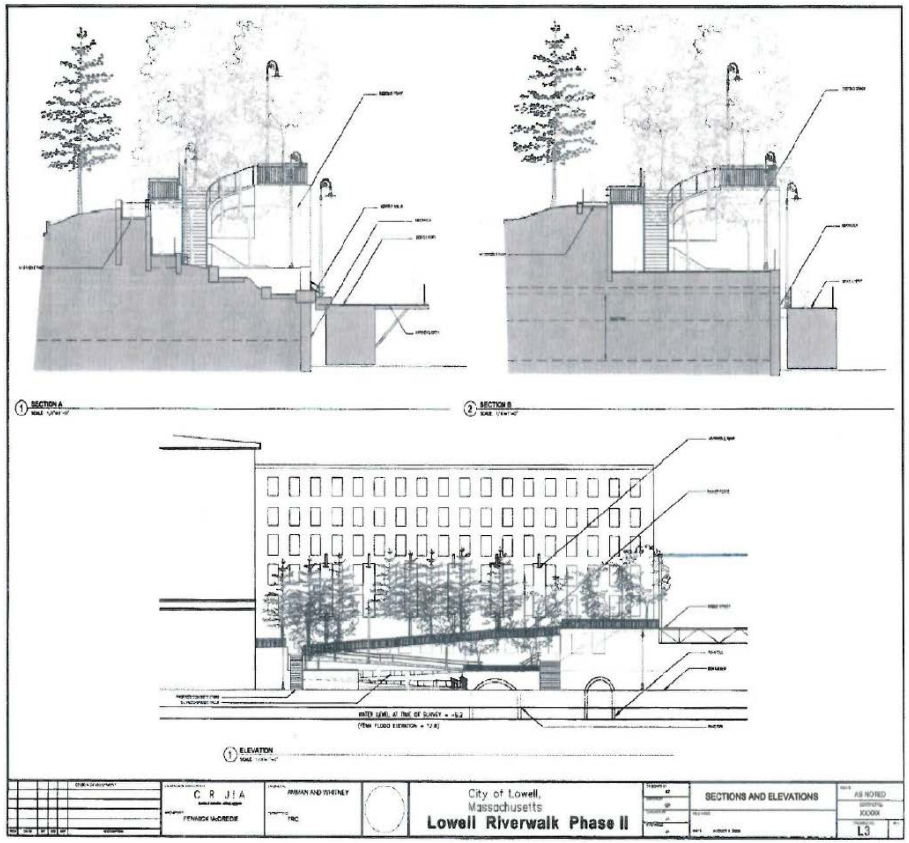
PROGRAM EXPENDITURES	DETAIL	SUMMARY
DPW GARAGE EQUIPMENT		**$ 65,000**
DRIVE-ON LIFT	$ 65,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 65,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 65,000**
BOND PROCEEDS	$ 65,000	
TOTAL FY17 BUDGETED REVENUES		$ 65,000

RIVERWALK EXTENSION

The City has partnered with the National Park Service in the design of the Riverwalk: Bridge Street node, which will provide an accessible pedestrian connection from Bridge Street to the existing Riverwalk, which currently terminates behind the Boott Mills. This phase of the Riverwalk project is extremely important, as it will provide direct and visible access to the Riverwalk and the Merrimack River from Downtown Lowell. After many years of negotiating with National Grid, the City was recently able to obtain a parcel of land owned by National Grid necessary to construct this project.





The National Park Service (NPS) has already provided the City with $2,532,728 for design and construction of the Bridge Street Node. Due to the new structural concerns, the City worked with NPS to secure additional funding from the Federal Lands Access Program in the amount of $235,000. The City's proposed share of the $2.83 million project is $58,311. Designer selection will be complete in late Spring 2016. Construction funding is requested, which will be spent before September 2017.

FINANCING PLAN: RIVERWALK EXTENSION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
RIVERWALK EXTENSION		**$ 293,311**
LAND ACQUISITION	$ 293,311	
	TOTAL FY17 BUDGETED EXPENDITURES	$ 293,311

FINANCING PLAN	DETAIL	SUMMARY
INTERGOVERNMENTAL REVENUE		**$ 235,000**
FEDERAL LAND ACCESS PROGRAM	$ 235,000	
CITY FINANCING		**$ 58,311**
BOND PROCEEDS	$ 58,311	
	TOTAL FY17 BUDGETED REVENUES	$ 293,311

LELACHEUR PARK IMPROVEMENTS

Edward A. LeLacheur Park offers a dramatic view of both the Merrimack River and the Aiken Street Bridge. The facility, which has a 5,030-person capacity, is also home to the UMass Lowell Riverhawks. It was named after State Representative and the first Spinners' fan, Edward A. LeLacheur. The park was named in his honor for the tireless effort he put into making LeLacheur Park a reality. Through his astute understanding of the legislative budgeting process, LeLacheur was able to secure ample funding for the facility.

The ballpark was designed by the HOK Sports Facilities Group, well known for creating modern ballparks with the nostalgic charm often associated with older facilities, such as Oriole Park at Camden Yards in Baltimore and Coors Field in Colorado. The funding in the FY17 Capital Plan is to install a water drainage system below the bleachers to alleviate water infiltration.

FINANCING PLAN: LELACHEUR PARK IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
LELACHEUR PARK IMPROVEMENTS		**$ 40,000**
DIVERTER SYSTEM/ DRAINAGE	$ 40,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 40,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 40,000**
BOND PROCEEDS	$ 40,000	
TOTAL FY17 BUDGETED REVENUES		$ 40,000

FIRE ALARM – MURKLAND SCHOOL

Current fire alarm notification system is obsolete and failing. Making repairs is becoming more difficult because replacement devices are more difficult to find.

Funding for this project will allow for the removal and replacement of building fire alarm emergency notification system including but not limited to main fire alarm panel, notification panels, batteries, smoke detectors, heat detectors, horn/strobe notification devices, and pull stations.

FINANCING PLAN: FIRE ALARM - MURKLAND SCHOOL

PROGRAM EXPENDITURES	DETAIL	SUMMARY
MURKLAND SCHOOL IMPROVEMENTS		**$ 30,000**
NEW FIRE ALARM SYSTEM	$ 30,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 30,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 30,000**
BOND PROCEEDS	$ 30,000	
TOTAL FY17 BUDGETED REVENUES		$ 30,000

HAMILTON CANAL GARAGE DESIGN[20]

All parking in the HCD is currently addressed in the Early Garage and on-site in the National Park Service parking lots. The HCD garage will be designed and construction concurrently with new infrastructure and private developments in the HCD.

The City of Lowell released a Request for Qualifications (RFQ) in September 2015 for a new master developer for the Hamilton Canal District (HCD). Under direction from the Council the City committed in the RFQ to begin design and construction of the new parking garage on Parcel 14 in the HCD. In addition, recent updated information on the parking requirements for the pending Judicial Center in the HCD demonstrates a significant parking shortage, which is partially addressed through the HCD garage.

[20] Costs for this capital project are funded through the Enterprise Fund, not through the Tax Levy

FINANCING PLAN: HAMILTON CANAL GARAGE

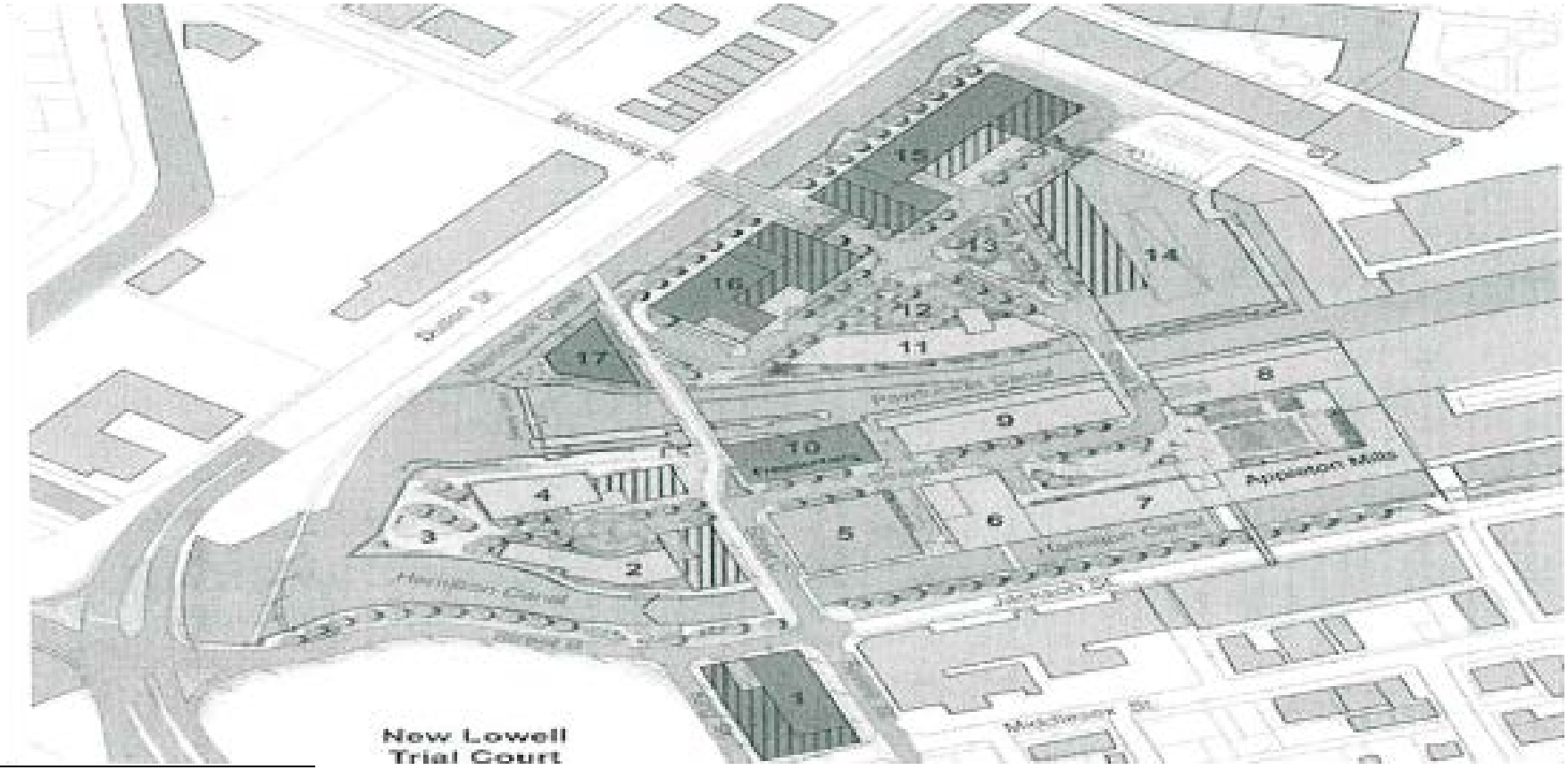
PROGRAM EXPENDITURES	DETAIL	SUMMARY
HAMILTON CANAL GARAGE		**$ 1,000,000**
PARCEL 14 GARAGE DESIGN	1,000,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 1,000,000

FINANCING PLAN	DETAIL	SUMMARY
PARKING ENTERPRISE		**$ 1,000,000**
BOND PROCEEDS	$ 1,000,000	
TOTAL FY17 BUDGETED REVENUES		$ 1,000,000

HAMILTON CANAL DISTRICT – TEMPORARY PARKING LOT[21]

The City of Lowell released a Request for Qualifications (RFQ) in September 2015 for a new master developer for the Hamilton Canal District (HCD). Genesis Healthcare submitted a proposal to construct a new skilled nursing facility on parcels 2, 3&4 in the HCD. Currently, a temporary parking lot is located on those parcels. It serves the University of Massachusetts Lowell's (UML) Innovation Hub at 110 Canal, among other users.

Temporary parking spaces are required until the completion of a new garage on Parcel 14. The lot must be replicated on adjacent parcels for the continued operations of UML's site. HCD Parcels 1 and 5 are proposed for the replicated spaces.



[21] Costs for this capital project are funded through the Enterprise Fund, not through the Tax Levy

FINANCING PLAN: TEMPORARY PARKING LOT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
HAMILTON CANAL GARAGE		**$ 300,000**
TEMPORARY LOT - PARCEL 1 & 5	300,000	
TOTAL FY17 BUDGETED EXPENDITURES		$ 300,000

FINANCING PLAN	DETAIL	SUMMARY
PARKING ENTERPRISE		**$ 300,000**
BOND PROCEEDS	$ 300,000	
TOTAL FY17 BUDGETED REVENUES		$ 300,000

FINANCING PLAN: PROJECT BREAKDOWN

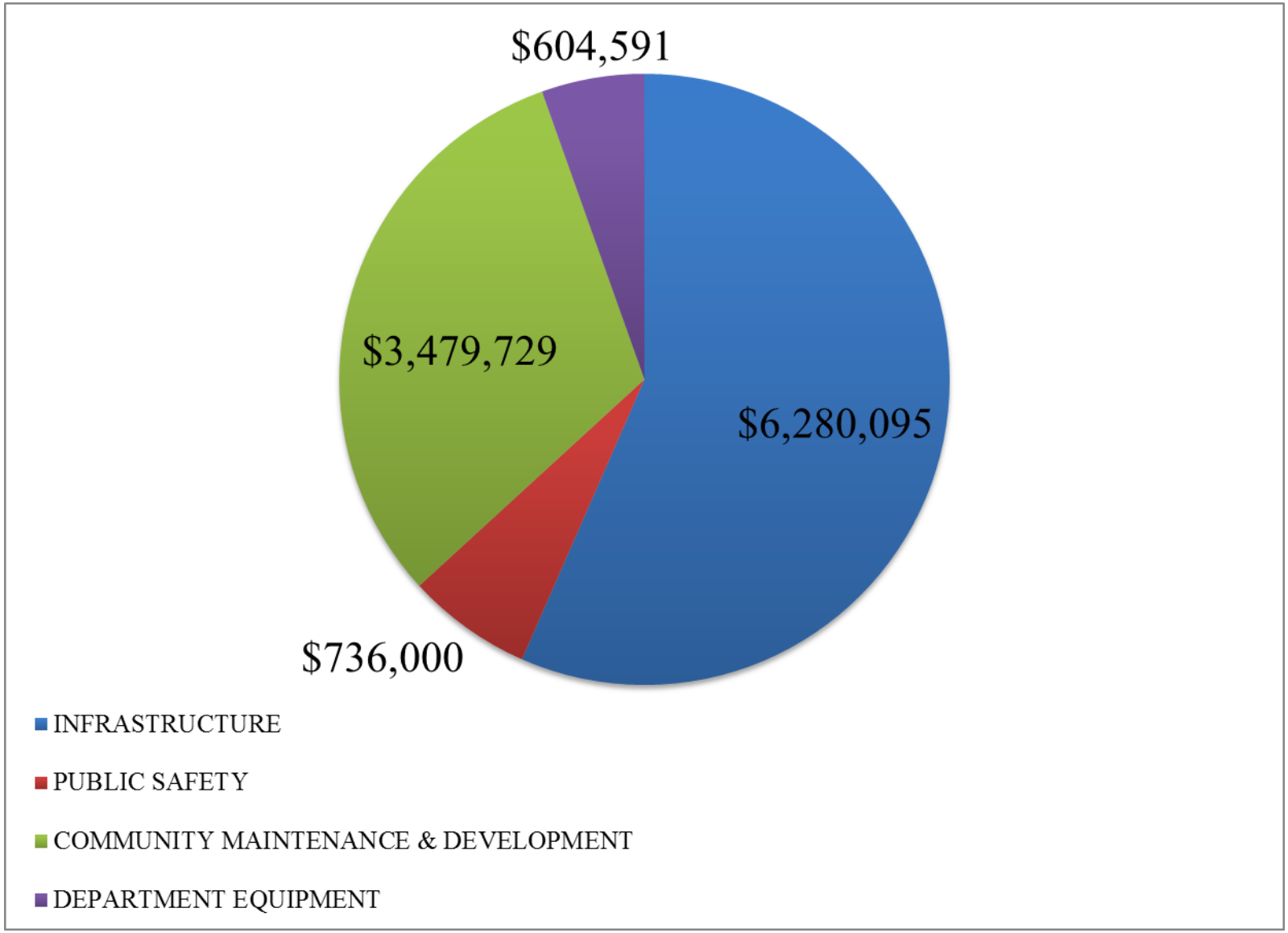
PROJECT TYPE	COST	CATEGORY
PAVING/ SIDEWALKS/ CURBING - CITY WIDE	3,255,095	INFRASTRUCTURE
REPAIR/ REPLACE SIDEWALKS DOWNTOWN	455,000	INFRASTRUCTURE
ANDOVER STREET ROADWAY IMPROVEMENTS	350,000	INFRASTRUCTURE
TRAFFIC SIGNALIZATION	250,000	INFRASTRUCTURE
LUCY LARCOM ROADWAY IMPROVEMENTS	210,000	INFRASTRUCTURE
JFK PLAZA REPAIRS	200,000	INFRASTRUCTURE
REPLACE COBBLE ROADWAY DOWNTOWN	165,000	INFRASTRUCTURE
HAMILTON CANAL GARAGE DESIGN	1,000,000	INFRASTRUCTURE
TEMPORARY PARKING GARAGE - HCD	300,000	INFRASTRUCTURE
LOWELL HIGH STEAM PLANT REPAIRS	95,000	INFRASTRUCTURE
LPD HQ - LOCKER ROOM UPGRADES	475,000	PUBLIC SAFETY
SECURITY UPGRADES AT LPD HEADQUARTERS	105,000	PUBLIC SAFETY
RENOVATE VARIOUS FIRE STATIONS	126,000	PUBLIC SAFETY
FIRE ALARM REPLACEMENT - MURKLAND	30,000	PUBLIC SAFETY
MBTA PARCEL CONSTRUCTION/ LAND SWAP	488,470	COMMUNITY MAINT/DEV.
SOUTH COMMON PARK IMPROVEMENTS	729,244	COMMUNITY MAINT/DEV.
LOWELL MEMORIAL AUDITORIUM UPGRADES	250,000	COMMUNITY MAINT/DEV.
CONCORD RIVER GREENWAY - PHASE III	1,170,000	COMMUNITY MAINT/DEV.
RIVERWALK EXTENSION	293,311	COMMUNITY MAINT/DEV.
POLLARD LIBRARY IMPROVEMENTS	138,704	COMMUNITY MAINT/DEV.
LELACHEUR PARK IMPROVEMENTS	40,000	COMMUNITY MAINT/DEV.
VARIOUS PARK IMPROVEMENTS	370,000	COMMUNITY MAINT/DEV.
SNOW REMOVAL - SALTER	180,000	DEPARTMENT EQUIPMENT
DPW HEAVY FLEET LIFT	65,000	DEPARTMENT EQUIPMENT
ELECTRICAL DIVISION - BUCKET TRUCK	180,000	DEPARTMENT EQUIPMENT
PARKS MOWER/ MULCHER	31,883	DEPARTMENT EQUIPMENT
PARKS HEAVY EQUIPMENT/ DUMP TRUCK	147,708	DEPARTMENT EQUIPMENT
	$ 11,100,415	

FINANCING PLAN: CAPITAL BUDGET

Approved FY16	PROGRAM EXPENDITURES	Budget FY17
11,819,083	INFRASTRUCTURE	6,280,095
1,345,000	PUBLIC SAFETY	736,000
2,313,000	COMMUNITY DEVELOPMENT	3,479,729
1,116,005	DEPARTMENT VEHICLES	604,591
16,593,088		**11,100,415**

Approved FY16	FINANCING PLAN	Budget FY17
450,000	STABILIZATION FUNDS (PAY-GO)	-
-	STATE DELEGATION EARMARK FUNDS	75,000
-	BLOCK GRANT FUNDING (CDBG)	75,000
-	PARC GRANT	400,000
950,000	EEA GATEWAY CITY PARKS	1,100,000
400,000	EPA BROWNFIELDS GRANT	-
2,794,083	CHAPTER 90 (HIGHWAY)	1,855,095
300,000	MASS CULTURAL COUNCIL GRANT	-
350,000	FEDERAL LAND ACCESS PROGRAM GRANT	235,000
2,400,000	NATIONAL PARK SYSTEM	-
13,000	PRIVATE FUNDING	-
	PARKING ENTERPRISE	1,300,000
8,936,005	GENERAL FUND BOND PROCEEDS	6,060,320
16,593,088		**11,100,415**

FY17 INVESTMENT APPROPRIATIONS



PROPOSED NON-VEHICLE CAPITAL PROJECTS – FIVE YEAR OUTLOOK[22]

Project Number	Project Description	Estimated Cost	2017	2018	2019	2020	2021
2017 -1	Paving (City Wide Street Improvements)	8,900,000	1,300,000	1,300,000	1,500,000	1,500,000	200,000
2017-2	HCD Garage Design ***(Funded by user fees, not tax levy)***	1,000,000	1,000,000				
2017-3	MBTA Parcel Construction	488,470	488,470				
2017-4	Locker Room Upgrades	475,000	475,000				
2017-5	Repair/ Replace Crosswalks along Merrimack St.	455,000	455,000				
2017-6	Andover Street Roadway Improvement	7,950,000	350,000				7,600,000
2017-7	South Common Improvement	721,000	329,244			171,000	171,000
2017-8	HCD Temp Parking Construction ***(Funded by user fees, not tax levy)***	300,000	300,000				
2017-9	LMA Maintenance/ Repairs	1,050,000	250,000	400,000		400,000	
2017-10	Traffic Signalization	1,250,000	250,000	250,000	250,000	250,000	250,000
2017-11	Lucy Larcom Park Improvements	210,000	210,000				
2017-12	JFK Plaza Repairs	500,000	200,000		200,000	100,000	
2017-13	Replace Cobble Roadway w/ Asphalt at Merrimack/Central	165,000	165,000				
2017-14	Replace Carpeting	138,704	138,704				
2017-15	Swipe Card Access/ Security	105,000	105,000				
2017-16	Sidewalks & Curbing	700,000	100,000	100,000	150,000	150,000	200,000
2017-17	Lowell High School - Steam Plant	95,000	95,000				
2017-18	Rennovate/ Repair JFK Civic Center Fire Station	86,000	86,000				
2017-19	Callery Park Improvements	75,000	75,000				
2017-20	Campbell Park Improvements	75,000	75,000				
2017-21	Concord River Greenway	70,000	70,000				
2017-22	Clemente Park Improvements	70,000	70,000				
2017-23	Drive-on Lift for DPW Garage	65,000	65,000				
2017-24	Riverwalk Extention	58,311	58,311				
2017-25	LeLacheur Park Improvements	1,345,000	40,000	450,000	425,000	430,000	
2017-26	Rennovate/ Repair Pine/ Gorham St. Stations	40,000	40,000				
2017-27	Fire Alarm - Murkland School	30,000	30,000				

[22] Vehicles are not included in this Five Year Outlook; please refer to the Vehicle Five Year Outlook for vehicle details, which are reviewed yearly.

Project Number	Project Description	Estimated Cost	2017	2018	2019	2020	2021
2018 -1	City Bridges (Various - See Project Details)	3,400,000		786,500	2,470,000		440,000
2018-2	Rogers School Roof - Phase II	750,000		750,000			
2018-3	Cawley Stadium Parking Lot	650,000		650,000			
2018-4	Replace Mechanic's Garage/ Purchase Lifts	440,000		440,000			
2018-5	Voting Machine Upgrades	221,500		221,500			
2018-6	Field Lighting - Alumni Field	200,000		200,000			
2018-7	Convert/ Retrofit Firing Range to Evidence	200,000		200,000			
2018-8	Vehicle Evidence Processing	200,000		200,000			
2018-9	Fire Escape Repair (Various Schools)	360,000		180,000	180,000		
2018-10	City Hall Bathrooms	175,000		175,000			
2018-11	Generator - McAuliffe/ Beacon St.	130,000		130,000			
2018-12	Salt Brine Machine	130,000		130,000			
2018-13	Fire Alarm - LHS Freshman Building	120,000		120,000			
2018-14	Fire Alarm - LHS 1980 Building	120,000		120,000			
2018-15	Fire Alarm - LHS 1922 Building	120,000		120,000			
2018-16	Middlesex CC Walkway (Lower Locks)	103,000		103,000			
2018-17	Father Maguire Park Improvements	90,000		90,000			
2018-18	Rogers School - Chimney	85,000		85,000			
2018-19	Glycol - Various Schools	75,000		75,000			
2018-20	Portable Back-up Generator	65,000		65,000			
2018-21	Rennovate/ Repair Old Ferry Rd. Station	50,000		50,000			
2018-22	Heavy Duty Lift Replacement	40,000		40,000			
2018-23	Rennovate/ Repair High St/ Lawerence St. Stations	40,000		40,000			
2018-24	Donahoe Park Improvements	35,000		35,000			
2018-25	Rennovate/ Repair Branch St./ W. Sixth St. Stations	35,000		35,000			
2018-26	Code Analysis	25,000		25,000			
2018-27	Feeder Cable - LHS 1922 Building	25,000		25,000			

Project Number	Project Description	Estimated Cost	2017	2018	2019	2020	2021
2019 -1	Robinson School Roof Repair	1,400,000			1,400,000		
2019-2	DPW Admin Building - Additional Storage	900,000			900,000		
2019-3	DPW Admin Building - Roof Replacement	500,000			500,000		
2019-4	Green School Roof Repair	400,000			400,000		
2019-5	Rennovate Fire Prevention (Mammoth Rd./ Rogers)	400,000			400,000		
2019-6	DPW Admin Building - Ventilation System	300,000			300,000		
2019-7	Middlesex/ School St. Signal Improvements	225,000			225,000		
2019-8	Voting Booth Upgrades	200,000			200,000		
2019-9	Field Lighting - North Common	150,000			150,000		
2019-10	Generator - Robinson/ June St.	130,000			130,000		
2019-11	School/Branch St. Signal Improvements	125,000			125,000		
2019-12	Lincoln School Generator	120,000			120,000		
2019-13	DPW Admin Salt Shed Roof Repair	100,000			100,000		
2019-14	Fire Alarm - J.G. Pyne School	90,000			90,000		
2019-15	LHS 1980 Building - Switch Gear	90,000			90,000		
2019-16	St. Louis Park Improvements	80,000			80,000		
2019-17	Shedd Park Improvements	75,000			75,000		
2019-18	Restroom Upgrades	75,000			75,000		
2019-19	City Hall Flat Roof Repair	65,000			65,000		
2019-20	Fire Alarm - McAvinue School	60,000			60,000		
2019-21	Fire Alarm - Moody School	60,000			60,000		
2019-22	Field Lighting - Shedd Park	50,000			50,000		
2019-23	North Common Rennovation Project	40,000			40,000		

Project Number	Project Description	Estimated Cost	2017	2018	2019	2020	2021
2020 -1	Lowell High School - 1922 Building Roof Repair	1,650,000				1,650,000	
2020-2	Lowell High School - Fieldhouse Roof Repair	1,300,000				1,300,000	
2020-3	Lowell High School - Freshmen Academy Roof	1,150,000				1,150,000	
2020-4	Lowell High School - Fieldhouse Heating Repairs	920,000				920,000	
2020-5	Butler School Roof Repair	780,000				780,000	
2020-6	Parks Building Metal Roof Repair	315,000				315,000	
2020-7	DPW Admin Building - Recycling Center Bay	300,000				300,000	
2020-8	Traffic Signalization - Chelmsford/ Liberty St.	225,000				225,000	
2020-9	Field Lighting - Cawley Stadium	150,000				150,000	
2020-10	Generator - Shaugnessy/ Gorham St.	130,000				130,000	
2020-11	City Hall Windows	227,870				95,280	132,590
2020-12	Fire Alarm - Shaughnessy School	90,000				90,000	
2020-13	Fire Alarm - Bartlett School	90,000				90,000	
2020-14	Field Lighting - Campbell Field	90,000				90,000	
2020-15	Fire Alarm - Lincoln School	60,000				60,000	
2020-16	Repair Robinson School Driveway	55,000				55,000	
2020-17	Lowell High School - Pedestrian Bridge Repair	35,000				35,000	
2020-18	LHS Freshman Academy Panel Change	25,000				25,000	

Project Number	Project Description	Estimated Cost	2017	2018	2019	2020	2021
2019 -1	First Street Sidewalks & Guardrails	825,000					825,000
2019-2	Shaughnessy School Flat Roof Repair	680,000					680,000
2019-3	Mt. Vernon St 234-268	325,000					325,000
2019-4	Merrimack Street/ Cabot St. Signal Improvements	225,000					225,000
2019-5	Generator - Greenhalge/ Ennell St.	130,000					130,000
2019-6	Health Department Paving	102,000					102,000
2019-7	Field Lighting - Ryan Field	100,000					100,000
2019-8	Fire Alarm - Sullivan School	90,000					90,000
2019-9	Health Department HVAC Repair (Pine St.)	75,000					75,000
2019-10	Fire Alarm - Greenhalge School	60,000					60,000
2019-11	Fire Alarm - Reilly School	60,000					60,000
2019-12	Field Lighting - Olivera/ St. Louis Park	60,000					60,000
2019-13	Field Lighting - O'Donnell Park	40,000					40,000
			6,822,746	**2,502,018**	**2,527,019**	**3,003,020**	**8,423,021**

PROPOSED VEHICLES – FIVE YEAR OUTLOOK[23]

VEHICLE NUMBER	CURRENT VEHICLE	MODEL YEAR	DEPARTMENT		2017	2018	2019	2020	2021	>2022
24	International Sander	1994	DPW - STREET/ SW&R/ ENGINEERING		180,000					
127	International Skyworker	1987	DPW - STREET/ SW&R/ ENGINEERING		180,000					
24	Int'l	2006	DPW PARKS		147,708					
35	John Deere	2000	DPW PARKS		31,883					

[23] Vehicles are reviewed yearly for replacement based on a variety of factors which may result in earlier replacement as appropriate .

VEHICLE NUMBER	CURRENT VEHICLE	MODEL YEAR	DEPARTMENT		2017	2018	2019	2020	2021	>2022
L2	Ladder 2 - Ladder Truck	1995	FIRE DEPARTMENT			830,000				
48	Volvo Loader	1996	DPW - STREET/ SW&R/ ENGINEERING			210,000				
40	International Sander/ Dump	1999	DPW - STREET/ SW&R/ ENGINEERING			180,000				
E-2	International Aerial Lift	2002	DPW - ELECTRICAL			165,000				
55	International Trash Truck	1987	DPW - STREET/ SW&R/ ENGINEERING			150,000				
N/A	International Fuel Tanker	1977	DPW - SHARED EQUIPMENT			125,000				
	FINN-BB-302	NEW	DPW PARKS			125,000				
21	Ford F800	1999	DPW PARKS			95,000				
66	Ford F-550 Sander/ Dump	1999	DPW - STREET/ SW&R/ ENGINEERING			90,000				
63	Smith Air Compressor	1986	DPW - STREET/ SW&R/ ENGINEERING			85,000				
82	Ford F-350 Pickup/ Sander	2001	DPW - STREET/ SW&R/ ENGINEERING			80,000				
72	Caterpillar	2002	DPW - STREET/ SW&R/ ENGINEERING			80,000				
TR3	Flatbed Trailer	1993	DPW - SHARED EQUIPMENT			75,000				
20	Ford F350	1999	DPW PARKS			74,000				
2	Tennant	2008	DPW PARKS			47,500				
1	Tennant	2008	DPW PARKS			46,490				
LB-102	Ford F-350	2000	DPW - LANDS & BUILDINGS			45,000				
46	Chevy GMT 400 Pickup	1998	DPW - STREET/ SW&R/ ENGINEERING			40,000				
2	Polaros ASL 300	2005	DPW PARKS			36,865				
LB-8	Ford F-250	2000	DPW - LANDS & BUILDINGS			35,000				
3	Ford Expedition	1999	DPW PARKS			28,000				
10	Ford	2003	DPW PARKS			26,562				
11	Ford Ranger	1999	DPW PARKS			25,000				

VEHICLE NUMBER	CURRENT VEHICLE	MODEL YEAR	DEPARTMENT		2017	2018	2019	2020	2021	>2022
E7	Engine 7 - Pumper	1997	FIRE DEPARTMENT				550,000			
35	Elgin Sweeper	1998	DPW - STREET/ SW&R/ ENGINEERING				225,000			
39	Elgin Sweeper	1998	DPW - STREET/ SW&R/ ENGINEERING				225,000			
74	International 4900 Hotbox/ Sander	2002	DPW - STREET/ SW&R/ ENGINEERING				180,000			
75	International 4900 Sander/ Dump	2002	DPW - STREET/ SW&R/ ENGINEERING				180,000			
22	Int'l	2006	DPW PARKS				165,000			
32	John Deere	2009	DPW PARKS				78,000			
26	Ford	1999	DPW PARKS				65,000			
129	Bandit Chipper	1999	DPW - STREET/ SW&R/ ENGINEERING				50,000			
1	Polaros ASL 300	2005	DPW PARKS				37,000			
34	John Deere	2008	DPW PARKS				35,297			
84	Ford F-250 Pickup	2000	DPW - STREET/ SW&R/ ENGINEERING				35,000			
91	Ford E-150 Van	1999	DPW - STREET/ SW&R/ ENGINEERING				35,000			
206	Ford Ranger 4x4 Pickup	1997	DPW - STREET/ SW&R/ ENGINEERING				35,000			
39	John Deere	2007	DPW PARKS				35,000			
205	Ford Explorer	1999	DPW - STREET/ SW&R/ ENGINEERING				32,000			
E-11	Ford F-150	2003	DPW - ELECTRICAL				32,000			

VEHICLE NUMBER	CURRENT VEHICLE	MODEL YEAR	DEPARTMENT		2017	2018	2019	2020	2021	>2022
E1	Engine 1 - Pumper	1999	FIRE DEPARTMENT					550,000		
LB-88	Logan Lift	1996	DPW - LANDS & BUILDINGS					180,000		
N/A	Generator	N/A	DPW - SHARED EQUIPMENT					85,000		
LB-25	Ford F-350	2001	DPW - LANDS & BUILDINGS					75,000		
64	Leroi Compressor	Unknown	DPW - STREET/ SW&R/ ENGINEERING					70,000		
LB-119	Ford F-350	2000	DPW - LANDS & BUILDINGS					45,000		
86	Ford F-150	2003	DPW - STREET/ SW&R/ ENGINEERING					40,000		
42	Ford Transit	2012	DPW - STREET/ SW&R/ ENGINEERING					35,000		
LB-5	Ford F-250	2003	DPW - LANDS & BUILDINGS					35,000		
9	Ford	2003	DPW PARKS					28,000		
40	Unkn	1996	DPW PARKS					25,000		
TR4	Big Tex Trailer	2001	DPW - SHARED EQUIPMENT					20,000		

VEHICLE NUMBER	CURRENT VEHICLE	MODEL YEAR	DEPARTMENT		2017	2018	2019	2020	2021	>2022
L1	Ladder 1 - Ladder Truck	2000	FIRE DEPARTMENT						950,000	
37	Elgin Sweeper	2002	DPW - STREET/ SW&R/ ENGINEERING						235,000	
77	International 4700 Sander/ Dump	2006	DPW - STREET/ SW&R/ ENGINEERING						230,000	
78	International 4700 Sander/ Dump	2006	DPW - STREET/ SW&R/ ENGINEERING						230,000	
79	International 4700 Sander/ Dump	2006	DPW - STREET/ SW&R/ ENGINEERING						230,000	
49	Volvo Loader	2005	DPW - STREET/ SW&R/ ENGINEERING						220,000	
76	International 4700 Trash Truck	2001	DPW - STREET/ SW&R/ ENGINEERING						185,000	
E-7	Aerial Lift	2011	DPW - ELECTRICAL						170,000	
30	Sander/ Dump	2006	DPW - STREET/ SW&R/ ENGINEERING						150,000	
TR2	Trailer	2011	DPW - SHARED EQUIPMENT						90,000	
8	Ford	2011	DPW PARKS						79,000	
3	Tennant	2013	DPW PARKS						47,000	
LB-85	Ford F-350	2011	DPW - LANDS & BUILDINGS						45,000	
N/A	Power Washer Trailer	N/A	DPW - SHARED EQUIPMENT						45,000	
1	Ford Escape	2011	DPW - STREET/ SW&R/ ENGINEERING						40,000	
87	Ford F-350	2011	DPW - STREET/ SW&R/ ENGINEERING						40,000	
LB-17	Ford E-250	2011	DPW - LANDS & BUILDINGS						38,000	
LB-18	Ford E-250	2011	DPW - LANDS & BUILDINGS						38,000	
LB-28	Ford E-250	2011	DPW - LANDS & BUILDINGS						38,000	
43	Ford Transit	2013	DPW - STREET/ SW&R/ ENGINEERING						35,000	
44	Ford Transit	2012	DPW - STREET/ SW&R/ ENGINEERING						35,000	
4	Chevy Silverado	2010	DPW PARKS						28,000	
	Mule/Utility	NEW	DPW PARKS						25,000	

VEHICLE NUMBER	CURRENT VEHICLE	MODEL YEAR	DEPARTMENT		2017	2018	2019	2020	2021	>2022
65	International Sander/ Dump	2012	DPW - STREET/ SW&R/ ENGINEERING							250,000
67	Freightliner Sander/ Dump	2014	DPW - STREET/ SW&R/ ENGINEERING							250,000
68	Freightliner Sander/ Dump	2014	DPW - STREET/ SW&R/ ENGINEERING							250,000
69	Freightliner Sander/ Dump	2014	DPW - STREET/ SW&R/ ENGINEERING							250,000
59	International Sander/ Dump	2012	DPW - STREET/ SW&R/ ENGINEERING							245,000
32	Elgin Sweeper	2014	DPW - STREET/ SW&R/ ENGINEERING							245,000
33	Elgin Sweeper	2013	DPW - STREET/ SW&R/ ENGINEERING							240,000
56	International Sander/ Dump	2012	DPW - STREET/ SW&R/ ENGINEERING							230,000
57	International Sander/ Dump	2012	DPW - STREET/ SW&R/ ENGINEERING							230,000
58	International Sander/ Dump	2012	DPW - STREET/ SW&R/ ENGINEERING							230,000
59	International Sander/ Dump	2012	DPW - STREET/ SW&R/ ENGINEERING							230,000
60	International Sander/ Dump	2012	DPW - STREET/ SW&R/ ENGINEERING							230,000
61	International 4x4 Sander/ Dump	2012	DPW - STREET/ SW&R/ ENGINEERING							230,000
62	Sander	2012	DPW - STREET/ SW&R/ ENGINEERING							230,000
50	Volvo Loader	2011	DPW - STREET/ SW&R/ ENGINEERING							230,000
E-1	International Aerial Lift	2013	DPW - ELECTRICAL							185,000
128	International Skyworker	2012	DPW - STREET/ SW&R/ ENGINEERING							175,000
47	John Deere Excavator	2014	DPW - STREET/ SW&R/ ENGINEERING							130,000
N/A	Snogo Snowblower	2011	DPW - SHARED EQUIPMENT							105,000
131	Bandit Chipper	2015	DPW - STREET/ SW&R/ ENGINEERING							90,000
E-8	Ford F-450 Crane Truck	2014	DPW - ELECTRICAL							90,000
N/A	Plunkett Paver	N/A	DPW - SHARED EQUIPMENT							80,000
TR1	Trailer	N/A	DPW - SHARED EQUIPMENT							80,000
N/A	Ditch Witch	N/A	DPW - SHARED EQUIPMENT							75,000

VEHICLE NUMBER	CURRENT VEHICLE	MODEL YEAR	DEPARTMENT		2017	2018	2019	2020	2021	>2022
80	Ford F-350	2012	DPW - STREET/ SW&R/ ENGINEERING							50,000
TR6	Trailer	2014	DPW - SHARED EQUIPMENT							50,000
LB-7	Ford F-250	2016	DPW - LANDS & BUILDINGS							48,000
89	Ford F-150	2013	DPW - STREET/ SW&R/ ENGINEERING							40,000
E-4	Ford Escape	2016	DPW - ELECTRICAL							40,000
E-9	Ford Transit	2016	DPW - ELECTRICAL							40,000
LB-2	Ford F-150	2013	DPW - LANDS & BUILDINGS							40,000
LB-19	Ford E-250	2013	DPW - LANDS & BUILDINGS							40,000
LB-3	Ford Transit	2016	DPW - LANDS & BUILDINGS							40,000
LB-4	Ford Transit	2016	DPW - LANDS & BUILDINGS							40,000
N/A	Utility Trailer	N/A	DPW - SHARED EQUIPMENT							30,000
N/A	Mixer	N/A	DPW - SHARED EQUIPMENT							30,000
N/A	Mixer	N/A	DPW - SHARED EQUIPMENT							30,000
N/A	Light Tower	N/A	DPW - SHARED EQUIPMENT							30,000
TR5	Trailer	2012	DPW - SHARED EQUIPMENT							20,000
					539,591	2,694,417	1,994,297	1,188,000	3,223,000	5,148,000

FINANCIAL ANALYSIS

One financing strategy for capital plans is to use the budgetary capacity created by paying off existing debt to issue more bonds to finance capital projects. In theory this accomplishes two objectives. First by financing capital with debt, it matches payments for the asset with the useful life of the asset itself. Secondly, by replacing a declining expense with a new expense, the operating budget is not burdened further. The number we will arrive at as the "target debt service" would represent a net zero impact on the General Fund.

To begin these calculations, we start with the forecast of current debt service and deduct ongoing reimbursements from the Massachusetts School Building Authority ("MSBA"). From this, we arrive at our target debt service number for the next five years. Next, we include potential savings forecasted from issuing refunding bonds. This occurs when new debt is issued to replace or redeem old debt before the maturity or call date of the old debt. Under these circumstances, the proceeds of the new debt must be placed in escrow and used to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date. While Lowell has already taken advantage of many refunding opportunities, there are additional prospects being pursued currently by the City Administration which will reduce future debt service costs. These savings are incorporated in the model presented below.

The analysis includes previously authorized capital expenditures which have been spent, but not permanently financed. These future costs are layered into the analysis to provide a more accurate forecast, including all financial considerations. The results of the analysis show

A less attractive, but more generous strategy is to perform the same calculations, but to assume that the City's budget has the capacity to increase at 2 ½% per year. This is consistent with Proposition 2 ½ and with the long-term historical revenue growth. Along the bottom line of the chart, the revised target includes an increase of 2.5% of the prior year's forecasted debt service for comparison.
The capital planning process has run concurrently with preparations for the upcoming year's operating budget. The symbiotic relationship between capital planning and preparation of the operating budget has long-since been a goal of the city, which has finally come to fruition.

Preparation of a five-year capital improvement plan (CIP) is a best practice in municipal finance. Department Heads were asked to submit their short and medium term priorities to the Finance Office this winter for consideration and inclusion in a comprehensive plan. Buildings, infrastructure, technology, and major equipment are the physical foundation for providing services to constituents. The procurement, construction, and maintenance of capital assets are a critical activity of state and local governments, school districts, and other government agencies, and therefore require careful planning.

Capital planning is critical to maintaining essential public services. It is also an important component of a community's economic development program and strategic plan. Capital facilities and infrastructure are important legacies that serve current and future generations. It is extremely difficult for governments to address the current and long-term needs of their constituents without a sound multi-year capital plan that clearly identifies capital and major equipment needs, maintenance requirements, funding options, and operating budget impacts.

The debt service payments related to financing all of these projects have been incorporated into our General Fund forecasts. Also included in the plan are two major parking-related projects in the Hamilton Canal District, which will be funded without tax support through the Parking Enterprise.

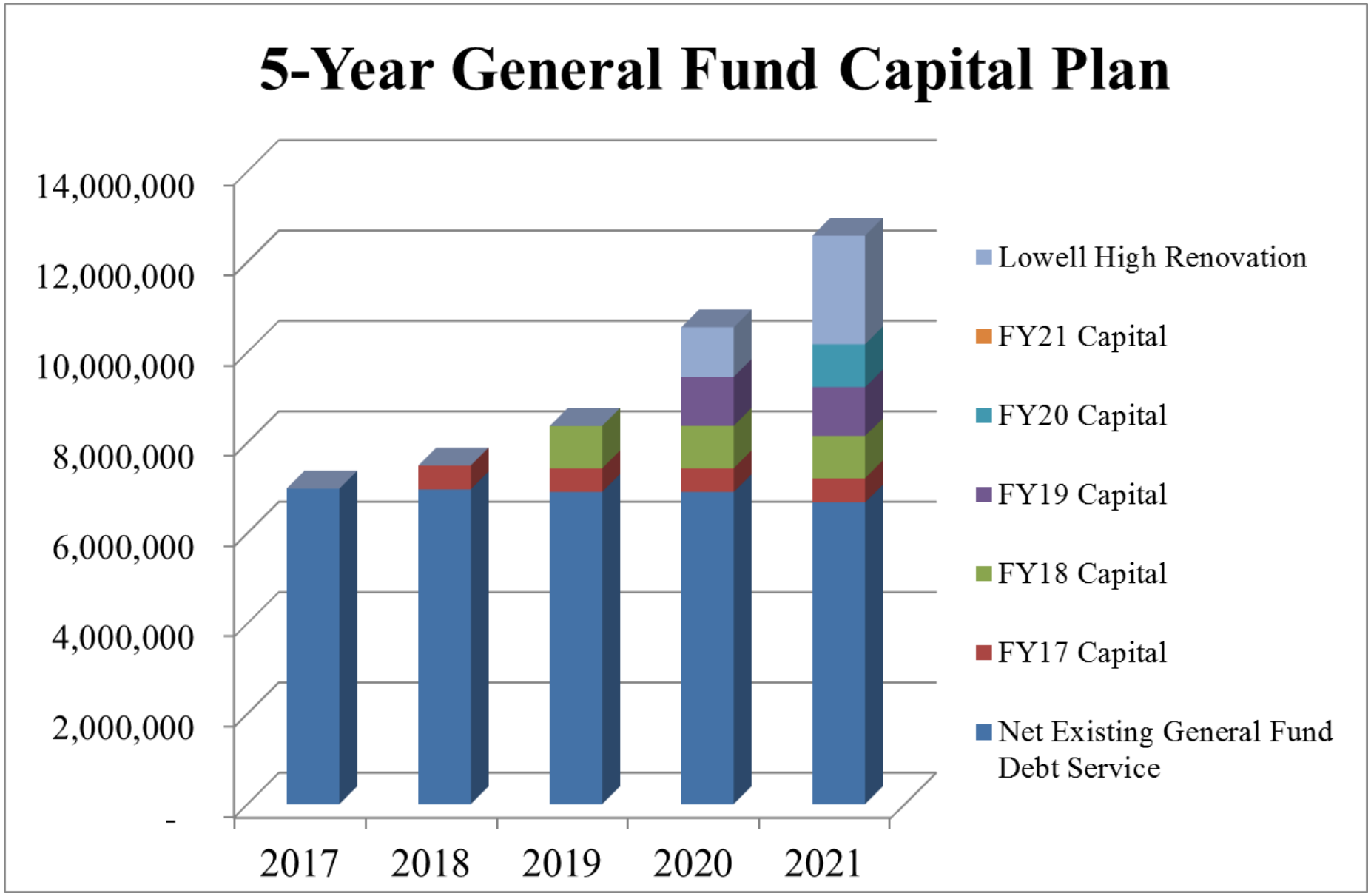
Actual and Projected Budgeted Revenues

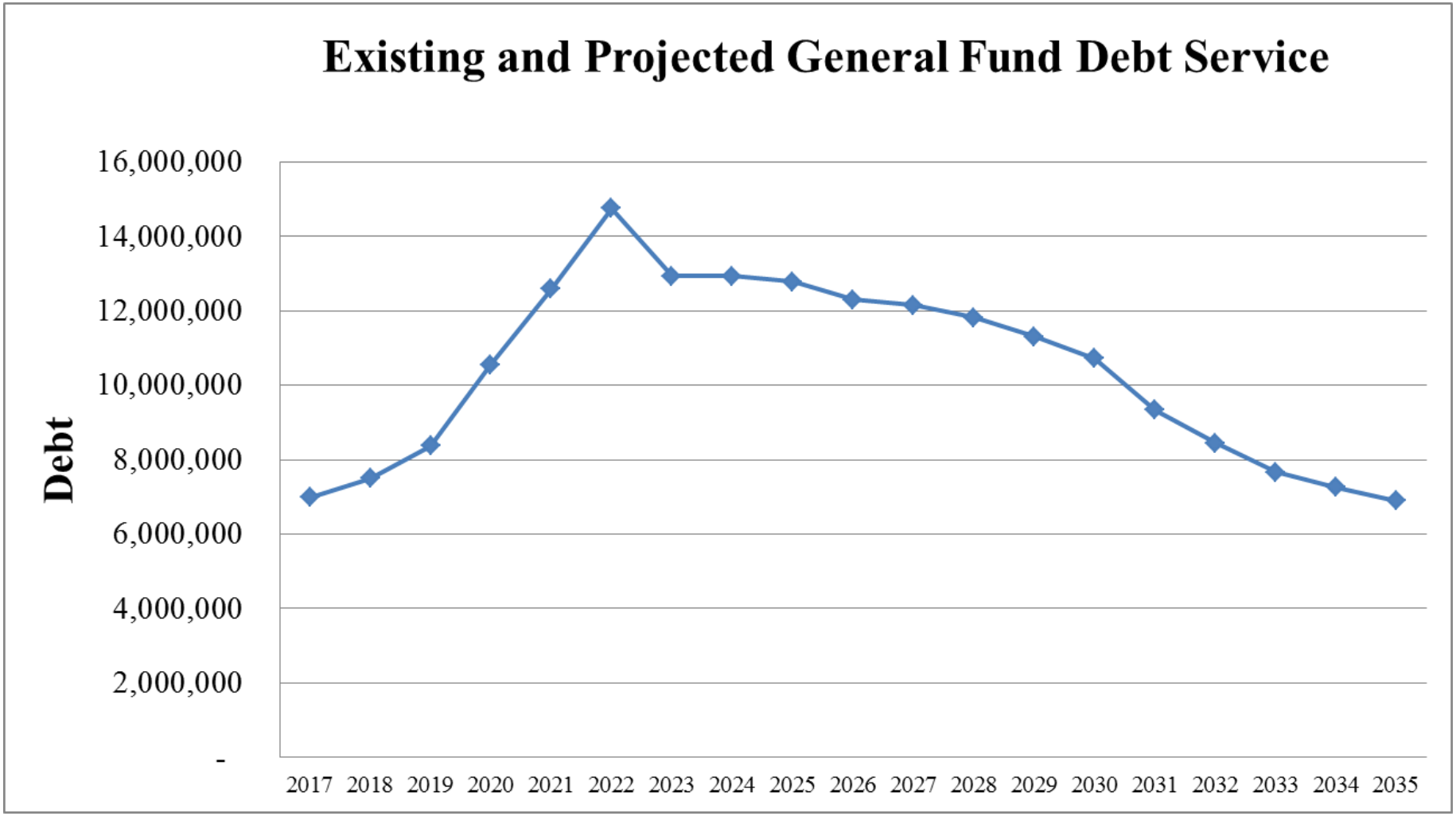
Fiscal Year	Total Amount to Be Raised	Annual Growth Rate	Compounded Annual Growth Factor (CAGF)
2008	$ 308,711,540	n/a	
2009	$ 318,636,488	3.21%	
2010	$ 308,847,270	-3.07%	
2011	$ 311,646,472	0.91%	
2012	$ 321,111,145	3.04%	1.87%
2013	$ 328,095,926	2.18%	
2014	$ 342,975,498	4.54%	
2015	$ 364,130,698	6.17%	
2016	$ 358,051,834	-1.67%	
2017	$ 364,747,404	1.87%	
2018	$ 371,568,180	1.87%	
2019	$ 380,857,385	2.50%	
2020	$ 390,378,819	2.50%	Projections
2021	$ 400,138,290	2.50%	

Existing Debt Obligations as a Percentage of Budgeted Revenues

Fiscal Year	Existing Direct Debt Service	Projected Budgeted Revenue	Debt Service as a % of Projected Budgeted Revenue
2017	$ 9,924,348	$ 364,747,404	2.72%
2018	$ 9,792,453	$ 371,568,180	2.64%
2019	$ 9,787,865	$ 380,857,385	2.57%
2020	$ 9,734,221	$ 390,378,819	2.49%
2021	$ 7,862,915	$ 400,138,290	1.97%

DEBT LIMIT CALCULATION	
Equalizaed Valuation (Final FY14 a/o 1/29/15)	$ 6,552,635,400
Debt Limit (5% of Equalized Valuation)	$ 327,631,770
Total Outstanding Debt as of June 30, 2015	$ 233,750,883
Total Authorized/ Unissued Debt as of June 30, 2015 (Approximate)	$ 112,711,370
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	$ 346,462,253
Amount of Outstanding Debt Outside the Debt Limit	$ 53,217,045
Approximate Amout of Authorized/ Unissued Debt Outside the Debt Limit	$ 53,327,588
Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	$ 106,544,633
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	$ 346,462,253
Less: Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	$ 106,544,633
Debt Subject to the Debt Limit	$ 239,917,620
Debt Limit (5% of Equalized Valuation)	$ 327,631,770
Remaining Borrowing Capacity Under Debt Limit	**$ 87,714,150**


5-Year General Fund Capital Plan
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
2017
2018
2019
2020
2021
Lowell High Renovation
FY21 Capital
FY20 Capital
FY19 Capital
FY18 Capital
FY17 Capital
Net Existing General Fund Debt Service


Existing and Projected General Fund Debt Service
Debt
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035

City of Lowell, Massachusetts

Projected Interest Rate on Bonds: 3.50%

5-Year General Fund Capital Plan

	D	E	F	G		H	I	J
Fiscal Year	Net Existing General Fund Debt Service	FY17 Capital	FY18 Capital	FY19 Capital	Lowell High Renovation	FY20 Capital	FY21 Capital	Equals: Existing and Projected General Fund Debt Service
2017	6,985,994	-	-	-	-	-	-	6,985,994
2018	6,970,613	522,431	-	-	-	-	-	7,493,044
2019	6,914,872	521,250	935,407	-	-	-	-	8,371,529
2020	6,912,216	525,050	939,850	1,077,447	1,100,000	-	-	10,554,563
2021	6,682,846	528,325	938,850	1,081,125	2,406,250	947,005	-	12,584,401
2022	6,303,572	536,075	937,150	1,083,200	3,569,225	943,850	1,378,191	14,751,263
2023	4,470,397	528,125	934,750	1,084,400	3,566,606	954,425	1,384,725	12,923,428
2024	4,481,109	515,000	946,650	1,079,725	3,566,731	938,950	1,393,575	12,921,740
2025	4,335,051	516,875	947,325	1,079,350	3,564,481	938,300	1,391,025	12,772,407
2026	3,837,724	518,225	937,125	1,093,100	3,564,738	946,950	1,392,425	12,290,287
2027	3,692,189	524,050	931,400	1,085,450	3,562,381	944,550	1,397,600	12,137,620
2028	3,470,493	419,175	939,975	1,087,100	3,562,294	941,450	1,396,375	11,816,862
2029	3,358,031	422,450	547,325	1,082,700	3,559,356	947,650	1,388,925	11,306,437
2030	3,113,688	420,200	537,450	747,425	3,558,450	947,800	1,385,425	10,710,438
2031	1,956,658	412,600	532,400	747,825	3,554,456	742,075	1,390,700	9,336,714
2032	1,500,946	424,825	527,000	742,525	3,552,256	747,650	949,400	8,444,602
2033	983,213	136,175	546,250	741,700	3,551,613	742,350	957,100	7,658,401
2034	839,581	137,150	284,275	745,175	3,552,288	741,525	953,575	7,253,569
2035	709,900	132,950	280,875	527,775	3,549,163	745,000	954,175	6,899,838
2036	589,425	133,750	277,300	522,200	3,547,119	527,600	953,725	6,551,119
2037		129,375	278,550	526,275	3,545,919	522,025	142,225	5,144,369
2038			279,450	519,650	3,545,325	521,100	138,025	5,003,550
2039				522,675	3,540,219	524,650	143,825	4,731,369
2040					3,540,363	517,500	139,275	4,197,138
2041					3,535,519		139,725	3,675,244
Total	78,108,518	8,004,056	13,479,357	17,176,822	74,594,752	15,782,405	19,370,016	226,515,926

Proposed Resolution of the City of Lowell City Council

LOAN ORDER
(2017 Capital Improvements)

To borrow $7,360,320 for the purpose of financing various capital improvements and any related architectural and engineering services in connection therewith and any costs incidental and related thereto.

IT IS ORDERED BY THE CITY COUNCIL OF THE CITY OF LOWELL BE A TWO-THIRDS VOTE as follows:

Ordered: That the sum of $7,360,320 for the purpose of financing the following capital improvements, and any related architectural and engineering services in connection therewith and any costs incidental and related thereto:

(1) paving, sidewalks and curbing at various locations; (2) traffic signalization; (3) building improvements in City buildings at various locations; (4) land acquisition; (5) architectural services (7) equipment; and (8) vehicle replacement; that to meet this appropriation the Treasurer, with the approval of the City Manager, is authorized to borrow $7,360,320 and issue bonds or notes therefor under G.L. c.44 or any other enabling authority; that the City Manager is authorized to contract for and expend any federal or state aid available for the projects; that the City Manager is authorized to take any action necessary to carry out the projects; 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.

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FISCAL YEAR

2017

SECTION VI

APPROPRIATION ORDER

Proposed FY2017 Budget Resolution of the City Council to be voted on for appropriation.

KEVIN J. MURPHY
CITY MANAGER

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COMMONWEALTH OF MASSACHUSETTS

CITY OF LOWELL

In City Council
VOTE

Approving Budget for the City of Lowell for Fiscal Year 2017

WHEREAS, pursuant to Mass. G.L. c.44 §32, the City Manager submitted a proposed budget for fiscal year 2017 to the City Council on May 17, 2016; and

WHEREAS, the City Council held advertised public hearings to consider the proposed budget on _May 31, 2016 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 2017 for the City of Lowell, including all line items therein as if separately voted thereon, in the sum of $340,931,235 which sum shall be appropriated and raised by taxation and other sources, including but not limited to intergovernmental revenue. The full list of appropriations follows this vote.

WHEREAS, THE City of Lowell enterprise funds may have insufficient operating revenues to fund all expenditures of the funds in fiscal year 2017

NOW, THEREFORE, BE IT FURTHER VOTED BY THE CITY COUNCIL OF THE CITY OF LOWELL:

That the City Council of the City of Lowell hereby raises and appropriates the following retained earnings:

Fund	Amount
Wastewater Enterprise Fund	1,773,190
Parking Enterprise Fund	-
Water Enterprise Fund	1,222,543

and that the City Council of the City of Lowell hereby raises and appropraites the following from other funds:

Fund	Amount	Fund Number
Property Maintenance	375,000	1107
Sale of City Property	255,000	1701
Vacant Foreclosed Properties	563,627	1109
Health Trust	250,000	8416
Salary Stabilization	400,000	8398
Overlay Surplus	1,750,000	
Capital Debt Service Stab	955,290	8397
Police Training	21,611	1717
General Stabilization	1,237,236	8401

Line Number	Department	Description	FY2017 Amount
2017-01	City Council	Personal Services	141,000
2017-02	City Council	Ordinary Expenses	7,500
2017-03	Mayor	Personal Services	51,428
2017-04	Mayor	Ordinary Expenses	12,400
2017-05	City Clerk	Personal Services	376,417
2017-06	City Clerk	Ordinary Expenses	15,150
2017-07	City Manager	Personal Services	1,927,722
2017-08	City Manager	Ordinary Expenses	3,854,000
2017-09	City Manager - Lowell School System	Personal Services	
2017-10	City Manager - Lowell School System	Ordinary Expenses	50,000
2017-11	City Manager - Marketing Development	Personal Services	-
2017-12	City Manager - Marketing Development	Ordinary Expenses	440,000

Line Number	Department	Description	FY2017 Amount
2017-13	City Manager - Contingency	Ordinary Expenses	251,253
2017-14	City Manager - Contingency	Reserve for Wages	-
2017-15	City Manager - Cable Access	Personal Services	10,000
2017-16	City Manager - Cable Access	Ordinary Expenses	142,400
2017-17	City Manager - Cable Access	Transfers to Schools	37,800
2017-18	City Manager - Cultural Affairs & Special Events	Personal Services	175,085
2017-19	City Manager - Cultural Affairs & Special Events	Ordinary Expenses	-
2017-20	Finance	Personal Services	298,196
2017-21	Finance	Ordinary Expenses	200
2017-22	Auditing	Personal Services	455,122
2017-23	Auditing	Ordinary Expenses	58,600
2017-24	Purchasing	Personal Services	219,556
2017-25	Purchasing	Ordinary Expenses	151,150
2017-26	Assessing	Personal Services	481,620
2017-27	Assessing	Ordinary Expenses	129,300
2017-28	Treasurer	Personal Services	560,360
2017-29	Treasurer	Ordinary Expenses	303,600
2017-30	Human Relations	Personal Services	282,080
2017-31	Human Relations	Ordinary Expenses	26,350
2017-32	Management Information Systems	Personal Services	560,189
2017-33	Management Information Systems	Ordinary Expenses	933,125
2017-34	Law	Personal Services	1,015,730
2017-35	Law	Ordinary Expenses	250,700
2017-36	Elections	Personal Services	187,399
2017-37	Elections	Ordinary Expenses	69,500
2017-38	Planning & Development	Personal Services	2,403,233
2017-39	Planning & Development	Ordinary Expenses	218,000
2017-40	Police	Personal Services	25,156,425

Line Number	Department	Description	FY2017 Amount
2017-41	Police	Ordinary Expenses	1,480,450
2017-42	Fire	Personal Services	17,103,732
2017-43	Fire	Ordinary Expenses	793,850
2017-44	Lowell Public Schools	Single Line Appropriation	158,445,232
2017-45	Greater Lowell Technical School	Ordinary Expenses	7,695,388
2017-46	DPW Administration	Personal Services	489,648
2017-47	DPW Administration	Ordinary Expenses	919,500
2017-48	DPW Engineering	Personal Services	431,882
2017-49	DPW Engineering	Ordinary Expenses	-
2017-50	DPW Land & Buildings	Personal Services	1,922,703
2017-51	DPW Land & Buildings	Ordinary Expenses	677,000
2017-52	DPW Streets	Personal Services	1,239,272
2017-53	DPW Streets	Ordinary Expenses	30,000
2017-54	Parks	Personal Services	1,635,438
2017-55	Parks	Ordinary Expenses	601,168
2017-56	Cemetery	Personal Services	236,622
2017-57	Cemetery	Ordinary Expenses	202,750
2017-58	DPW Other	Snow & Ice	1,350,000
2017-59	DPW Other	Street Lighting	507,000
2017-60	DPW Other	Waste Collection & Disposal	5,085,000
2017-61	Health	Personal Services	2,373,143
2017-62	Health	Ordinary Expenses	64,750
2017-63	Council on Aging	Personal Services	216,436
2017-64	Council on Aging	Ordinary Expenses	77,250
2017-65	Veterans'	Personal Services	149,663
2017-66	Veterans'	Ordinary Expenses	562,361
2017-67	Recreation	Personal Services	712,944
2017-68	Recreation	Ordinary Expenses	49,185

Line Number	Department	Description	FY2017 Amount
2017-69	Library	Personal Services	969,450
2017-70	Library	Ordinary Expenses	308,952
2017-71	Unclassified	Debt Service	10,469,725
2017-72	Unclassified	Workers Comp	700,000
2017-73	Unclassified	Unemployment	350,000
2017-74	Unclassified	Health Insurance	22,250,000
2017-75	Unclassified	Retirement	23,155,548
2017-76	Unclassified	Medicare Tax	2,500,000
2017-77	Unclassified	Claims & Judgments	775,000
2017-78	Unclassified	Other Insurance	326,000
2017-79	Unclassified	No. Middlesex	31,282
Subtotal	**General Fund**		**308,140,913**
2017-80	Wastewater	Personal Services	3,230,511
2017-81	Wastewater	Ordinary Expenses	7,627,200
2017-82	Wastewater	Debt Service	6,473,038
Subtotal	**Wastewater Enterprise Fund**		**17,330,749**
2017-83	Parking	Personal Services	333,581
2017-84	Parking	Ordinary Expenses	2,854,061
2017-85	Parking	Debt Service	2,953,146
Subtotal	**Parking Enterprise Fund**		**6,140,788**
2017-86	Water	Personal Services	2,258,467
2017-87	Water	Ordinary Expenses	3,192,000
2017-88	Water	Debt Service	3,868,317
Subtotal	**Water Enterprise Fund**		**9,318,784**
Grand Total All Funds			**340,931,235**

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.

2017-89	General Fund - Cherry Sheet Assessments	22,839,574
2017-90	General Fund - 2015 Snow & Ice deficit	500,000
2017-91	General Fund - Provision for Abatements & Exemptions	1,100,000
2017-92	Indirect costs of the enterprise funds	8,912,318

FISCAL YEAR

2017

SECTION VII

APPENDICES

Additional ancillary information, including an introduction to municipal finances, organizational charts and staffing information, acronym table, and glossary of terms.

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MUNICIPAL FINANCES 101

Financial literacy is a process.

Maybe you want to fight poverty or reform public schools. Maybe you want to cut taxes or privatize government services. Maybe you think government mostly gets it right, so you want to protect policies or programs. Regardless you've probably realized by now, that you can't accomplish much in the way of change if you can't speak the language of public finance.

The goal of this Appendix is to help you speak that language. Put differently, it is to help you become financially literate. You're financially literate if you understand your municipality's "financial story." That story has several parts, and those parts are the major sections of this Appendix.

The first and most important step toward public financial literacy is to "know what you don't know."

In other words, it is important to recognize that your current knowledge on a specific subject may be lacking. Knowing how to get informed about things you don't know, and knowing where to focus the limited time you can devote to becoming informed, is just as important as what you already know.

The City of Lowell's budget for the fiscal year ending June 30, 2015 was $333M+. Where did the funding come from? How was the money spent? Why did it need so much? How does the City finance big ticket items like infrastructure improvements? Is the City in sound financial shape?

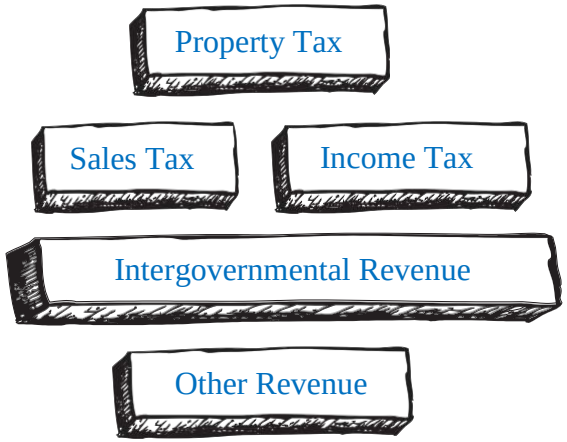
This section is intended to introduce you to, and briefly discuss, those key components which factor into your municipality's financial story, how to think about that story, and how to connect that story to the priorities and objectives laid out by your municipal leaders.

While this section attempts to establish a foundation for understanding municipal government finances, true financial literacy is a commitment to keep learning, asking questions, and constantly and constructively revisit financial assumptions.

Where appropriate, this section includes links to other areas within this budget document related to the various topics discussed, with the hope of providing fundamental financial literacy essential to understanding a municipality's general financing, its nuances, and issues.

The majority of the material in this section are based on the *GOVERNING Guide to Financial Literacy © 2014*, which has been modified by the City of Lowell with permission by GOVERNING, a Division of e.REPUBLIC, for inclusion within the City's budget document.

The City encourages readers to "go back to the basics", by visiting GOVERNING's *FINANCE 101 Special Series* which is available online at http://www.governing.com/finance101.



WHERE THE MONEY COMES FROM

There are five primary revenue sources available for most municipalities.

Arthur Godfrey, the famous 1950s television and radio personality, once said, "I'm proud to pay taxes in America, but I could be just as proud for half the money." This quote nicely captures the principle challenge to financial policymakers. While citizens may embrace the idea that they should pay for government, they also expect government to find a better, fairer, and cheaper way to deliver the government services they want.

Let us start off with a look at how government is funded. The five main sources of local revenue are: property tax, income tax, sales tax, intergovernmental revenue, and a category of "other" revenues. It is important to understand each of these, how much your municipality may depend on them, and why.

Property Taxes

Property taxes are considered a "local revenue workhorse" because they are often seen as simple and straight forward to predict – the municipal assessor determines how much a property owner owes; and easy for citizens to comply – the owner simply needs to pay the property tax bill when it arrives in the mail. However, some also view property taxes as a "necessary evil" of local revenue systems - taxpayers get angry when their property tax bill increases, but their income doesn't, and they struggle to understand how the government determines their property value.

The amount of property taxes a municipality collects is called the tax levy. The tax levy is determined by three factors: the tax base, the tax rate, and any preferential treatment for certain types of taxpayers. Most taxes follow this same basic formula of base-rate-exceptions.

The property tax base is the value of all private land and buildings, and all business-related land and buildings within a municipality. The assessor's job is to determine the price someone would pay for a property and/or building in the current real estate market. This is broadly known as a property's market value. It's difficult to determine market value because real estate is not bought or sold that often. Assessors solve this challenge by using statistical models to infer the market price of properties from the prices of similar properties that were recently sold. Policymakers decide what percentage of the market value is subject to taxation. This is known as the assessed value. They must also decide the amount of the tax as a percent of the assessed value. This is called the tax rate.

While tax rates are important, some of the most crucial decisions about property taxes are about when to make exceptions to the

base-rate relationship. For example, nonprofit organizations like hospitals, universities, churches, synagogues and museums, among others, are not required to pay property taxes. Many senior citizens and others on fixed incomes pay reduced property taxes. The goal here is to keep home ownership affordable even if property values increase. Some municipalities offer property tax abatements, or temporary property tax reductions or exemptions, to encourage businesses to locate, stay or grow within their municipalities. It is essential to understand that there are benefits from these exemptions.

If a property's assessed value increases, but the tax rate stays constant, the tax levy will still increase. In fact, if a property is subject to special assessments, or property taxes that apply only to certain properties, its levy can increase even if it's assessed value decreases.

Income Taxes

Similar to property taxes, the income tax a person or corporation pays is determined by the tax base, the tax rate and any applicable exceptions. For income taxes, the tax base is taxable income, or total income minus any tax preferences. The state income tax is viewed by the Commonwealth of Massachusetts as one of its largest revenue sources. Though Massachusetts is often referred to as "Taxachusetts", our state's tax rate doesn't lead the nation, and the state offers standard exemptions, or reductions of taxable income due to certain expenses which all taxpayers can claim, ranging from retirement savings, to health insurance, to investments in equipment and technology and dozens of other areas.

The income tax which a tax payer pays is usually expressed in terms of their effective tax rate, or the taxes paid per dollar of total taxable income. Income taxes are progressive because in general, higher income taxpayers pay a higher effective rate. Proponents say this is fair because those with higher incomes should contribute more to the public. Critics say this tax structure discourages individuals and businesses from investing. For that reason, many systems tax capital gains, or income related to investments, at a lower rate.

Sales Taxes

Most states and local governments in the U.S. collect some form of sales tax, and it is estimated that about 1/3 of state revenues are from sales taxes. A municipality's sales tax base is composed of all the retail sales of personal property, and certain services (e.g., meals, hotels, etc.) that take place within its borders.

The biggest challenge in determining sales tax is that it isn't always clear what is included in that base. For instance, a business pays state sales tax only if it has a substantial portion of its business, known as a sales tax nexus, in that state. When a company conducts business in multiple states, it must use complicated calculations, known as tax apportionment formulas, to determine the sales tax it owes in each state. Online retailers like Amazon.com have argued that they should not pay state sales tax because they do not have a nexus in any one state. Some states require consumers to pay a use tax if they purchase a good without paying sales tax. Some states tax construction, personal trainers, catering and other professional services, while many don't, leading to complex and costly sales tax administration.

Once the sales tax base is established, sales tax collections are simple to calculate. Municipal sales tax collections are simply the sales tax base, however defined, multiplied by its sales tax rate.

While sales taxes are flexible and adaptable, they are often viewed as regressive. In other words, those who are least able to pay it often pay comparatively more of it. Consider for example an item like children's school supplies. Most families need to buy them and they are usually not sales tax exempt. If a family with an annual income of $25,000 buys the same supplies as a family with an annual income of $250,000, and both pay $25 in sales taxes for these same essential items, then the lower-income family is paying a much larger portion of its total income in sales tax. Sales tax opponents argue that this is what makes the concept of a state sales tax inherently unfair.

Intergovernmental Revenues

Intergovernmental revenue is a combination of state and federal money made available to aid municipalities, accounts for a significant amount of municipal revenue, and allows municipalities to deliver many services they could not afford otherwise. Intergovernmental revenue is calculated through complex formulas for the distribution of aid to municipalities, but also introduces enormous uncertainty, as it cuts to it may threaten a municipality's long-term fiscal health.

"Other Revenues"

This final category of revenue includes dozens of much smaller sources ranging from permit and license fees, to animal license fees, to cable television fees. Some non-profits make payments in lieu of taxes (commonly referred to as PILOTs) to offset some of what they don't pay in other taxes. While charges and fees are generally acceptable, they are often more difficult to forecast and plan.

WHERE THE MONEY GOES

How to think about cost.

A typical local government spends tens of millions of dollars each year on dozens of different programs and services. At the state level, the numbers are often tenfold! While it is the finance and accounting staff's responsibility to keep track of every penny, it is the elected official's responsibility to set the priorities, and the management team's responsibility to ensure that the money stays connected to those priorities.

The municipal budget essentially serves as the financial center – this is where the priorities are laid out in a plan to spend the municipality's limited resources. Unlike the federal government, municipalities generally can't spend more money than they collect. This is where the conflict of having anything you want vs having everything you want comes into play. This is why it is important to know what your programs and services cost, and how those costs may change as either policies or priorities change.

As with many things, cost is not always an obvious or black and white number. As such, it is important to understand the different types of costs that need to be factored into the total cost of what something actually costs. These costs essentially break down into:

Direct Costs – These are factors that contribute exclusively to the total cost of one product or service. *For example, the lease, maintenance and repairs, and commodities such as toner and paper are all direct costs to factor when making the printer budget.*

Indirect Costs – These are costs that are not directly accountable to an individual product or service. *For example, in the printer budget example, electricity, physical office space, and employee time to manage the printers are instances of indirect costs.*

Full Costs – These are the cost of the service, including the direct and indirect costs to produce that product or service.

Fixed Costs – These are costs that do not depend on the volume of product or services provided. *For example, in the printer budget example, the lease is a fixed cost, because it is the same regardless of the volume printed.*

Variable Costs – These are costs that vary directly with the volume of product or services provided. *For example, in the printer budget example, paper and toner are variable costs, because they increase in proportion to the volume printed.*

For example, consider a municipality's community development division is putting together its printing budget for the coming year. It has three departments that share a multifunction printer. The building department uses the copier occasionally, however, the planning department uses it more frequently, and the licensing department uses it the most. How much of each department's budget should be allocated to the printing costs?

The division leases the printer, so it should plan to pay a vendor a set lease payment each month. It should also budget for repairs, and for commodities like toner and paper. The lease, maintenance, and commodities are all direct costs, or costs

related only to printing. But the direct costs are only one part of the total cost.

The printer needs electricity and space within the office. Additionally, the department office manager will spend some of his or her time paying the lease, coordinating the repairs and ordering supplies. These are indirect costs, or costs that apply both to printing and to other parts of the division's operations. Indirect costs are often called overhead or 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, bur 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.

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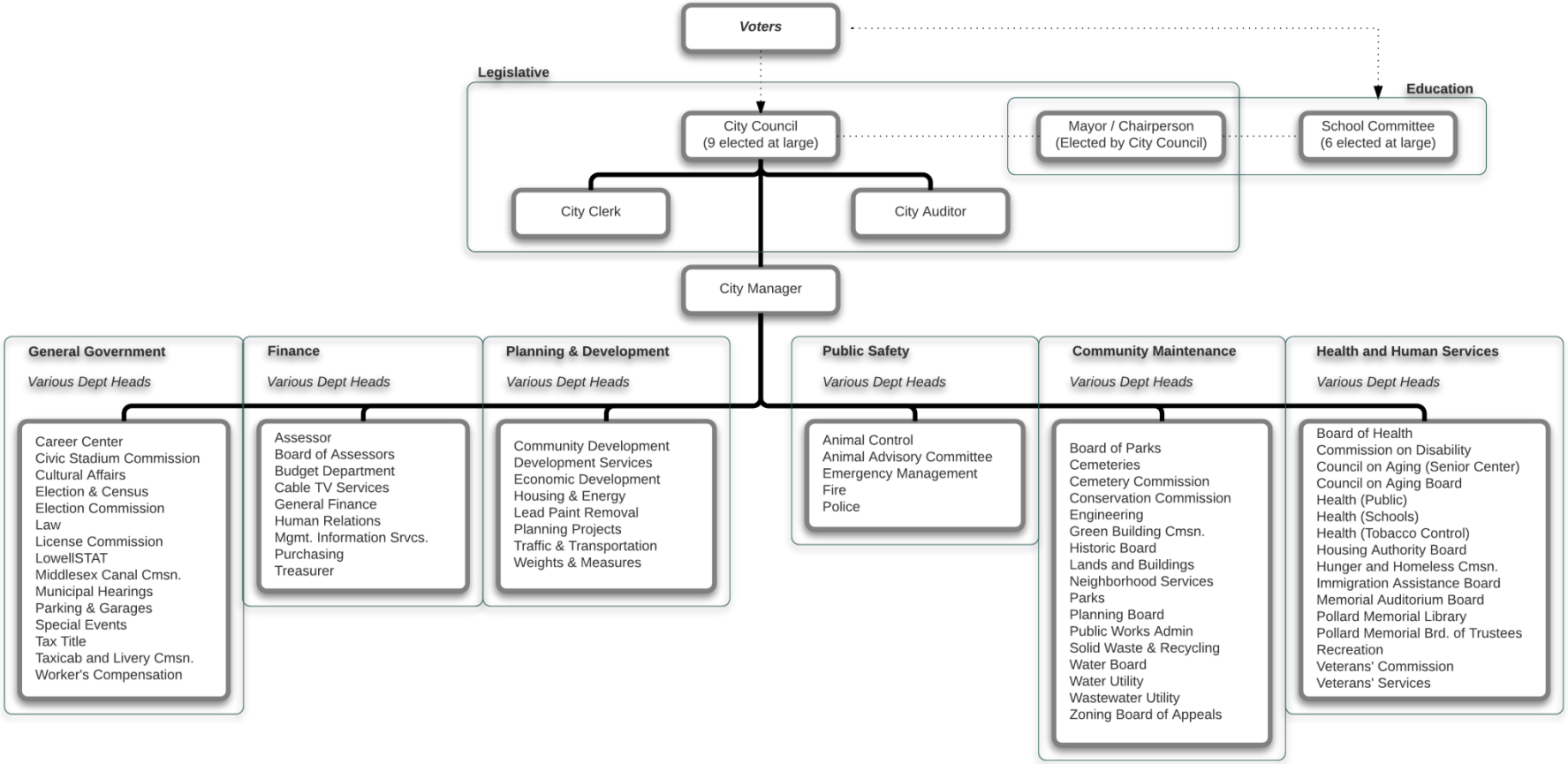
Org Chart 30 – **Pollard Memorial Library** VII-52
Org Chart 31 – **Regional Wastewater Utility** VII-53
Org Chart 32 – **Parking** VII-54
Org Chart 33 – **Regional Water Utility** VII-55
Org Chart 34 – **Career Center** VII-56

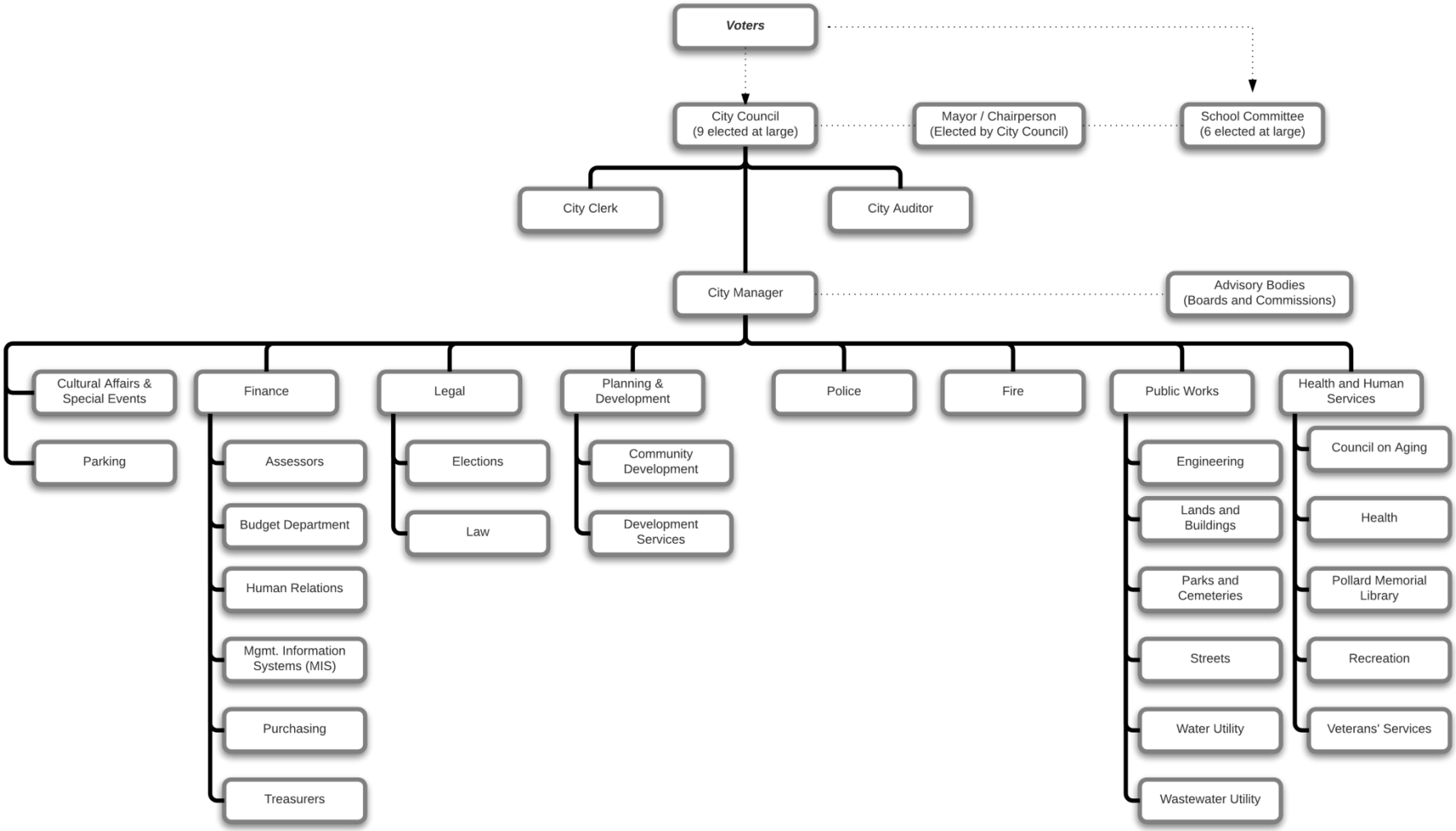
Org Chart 1 – **CITY ORGANIZATION BY FUNCTION**

KEVIN J. MURPHY
CITY MANAGER



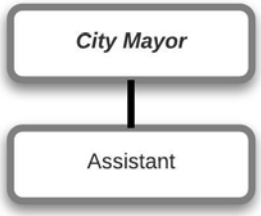
Org Chart 2 – **CITY ORGANIZATION BY DEPT.**

KEVIN J. MURPHY
CITY MANAGER



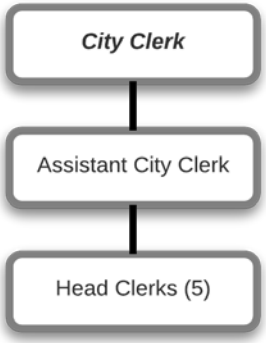
Org Chart 3 – **OFFICE OF THE MAYOR**

EDWARD J. KENNEDY
CITY MAYOR



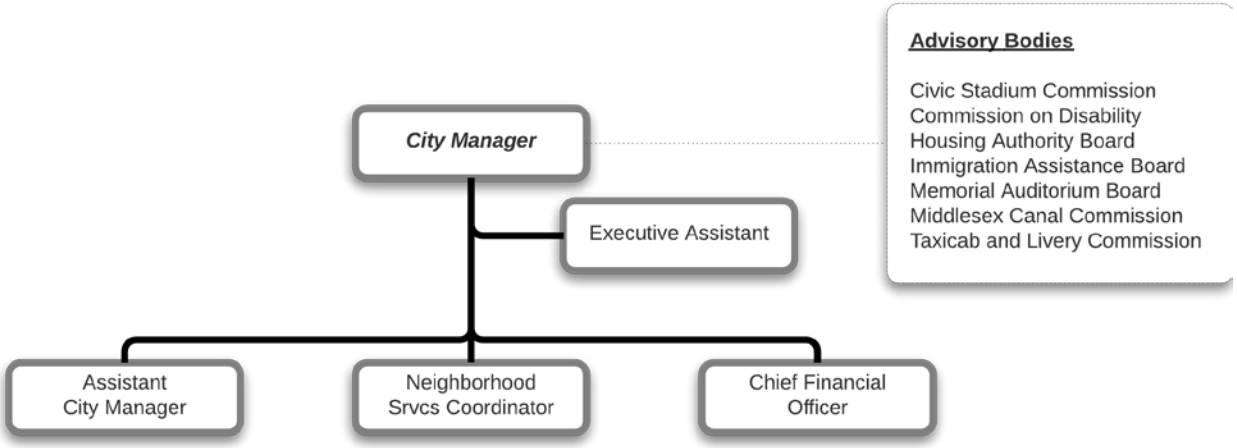
Org Chart 4 – **OFFICE OF THE CITY CLERK**

MICHAEL GEARY
CITY CLERK



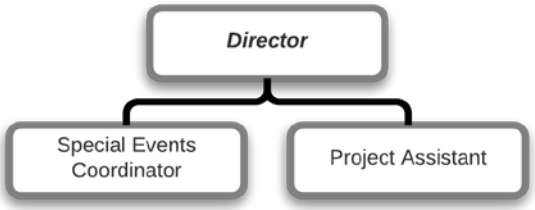
Org Chart 5 – **OFFICE OF THE CITY MANAGER**

KEVIN J. MURPHY
CITY MANAGER



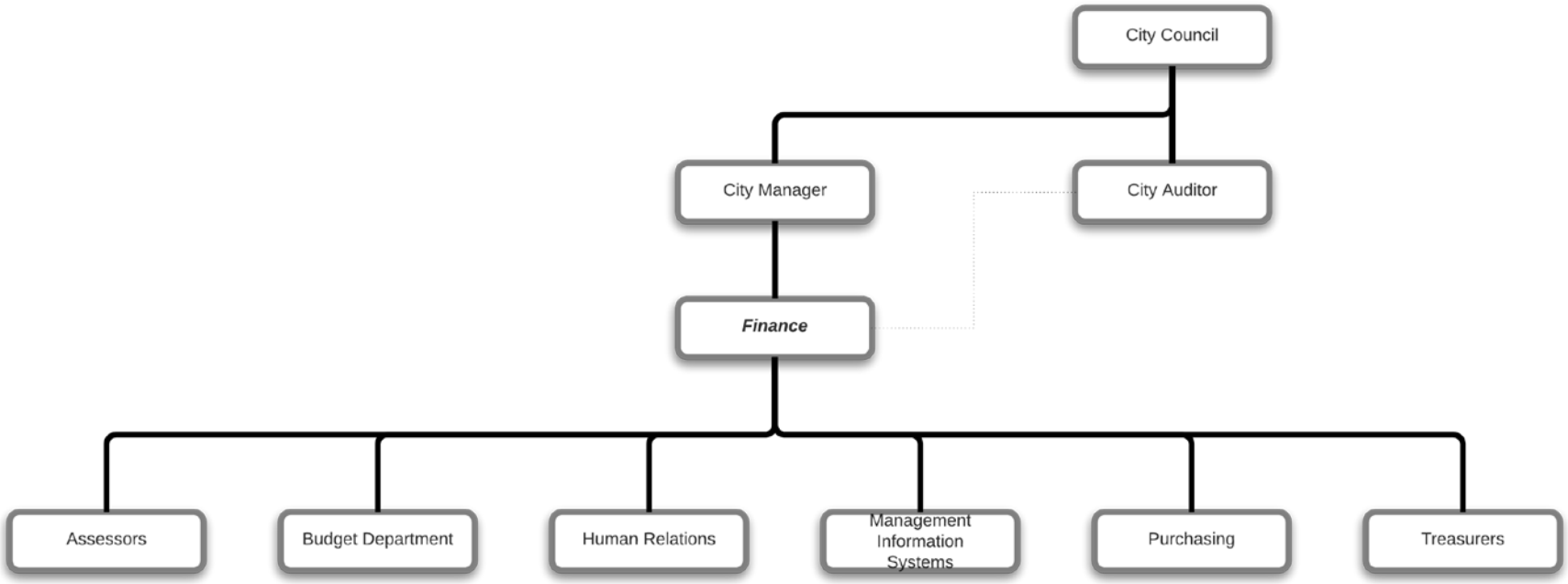
Org Chart 6 – **CULTURAL AFFAIRS & SPECIAL EVENTS (CASE)**

SUSAN HALTER
DIRECTOR



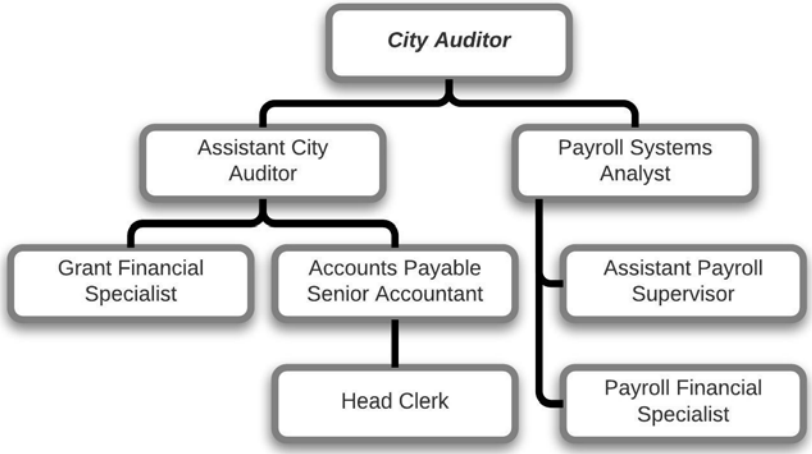
Org Chart 7 – **FINANCE**

CONOR BALDWIN
CHIEF FINANCIAL OFFICER



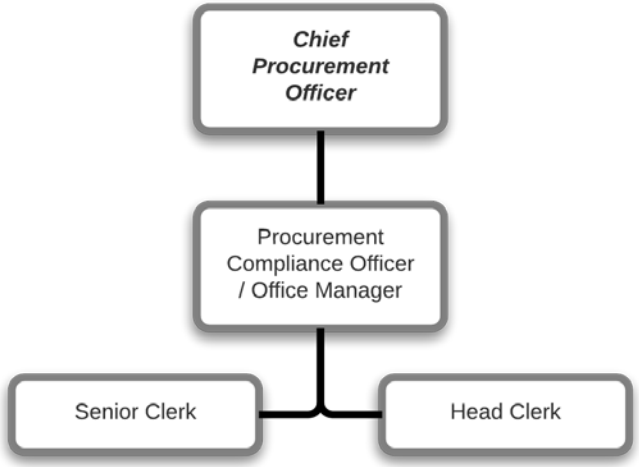
Org Chart 8 – **OFFICE OF THE CITY AUDITOR**

BRYAN PERRY
CITY AUDITOR



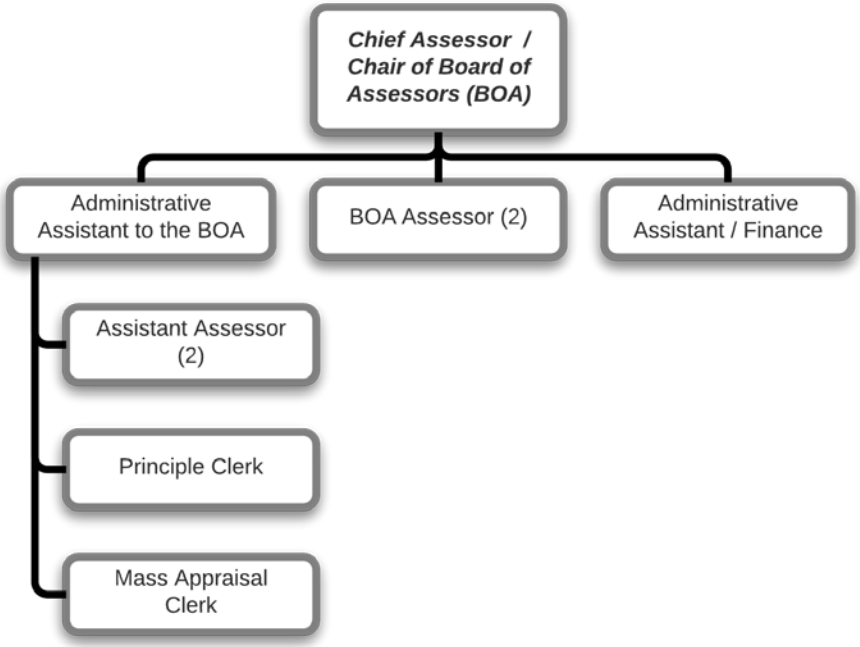
Org Chart 9 – **PURCHASING**

P. MICHAEL VAUGHN
CHIEF PROCUREMENT OFFICER



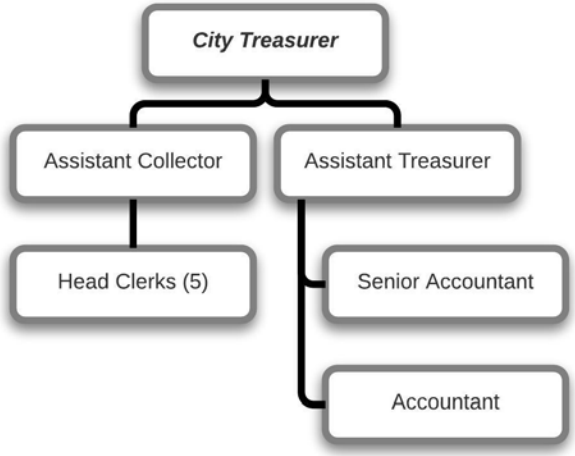
Org Chart 10 –**ASSESSOR**

SUSAN LEMAY
CHIEF ASSESSOR



Org Chart 11 – **TREASURER**

CHERYL ROBERTSON
CITY TREASURER

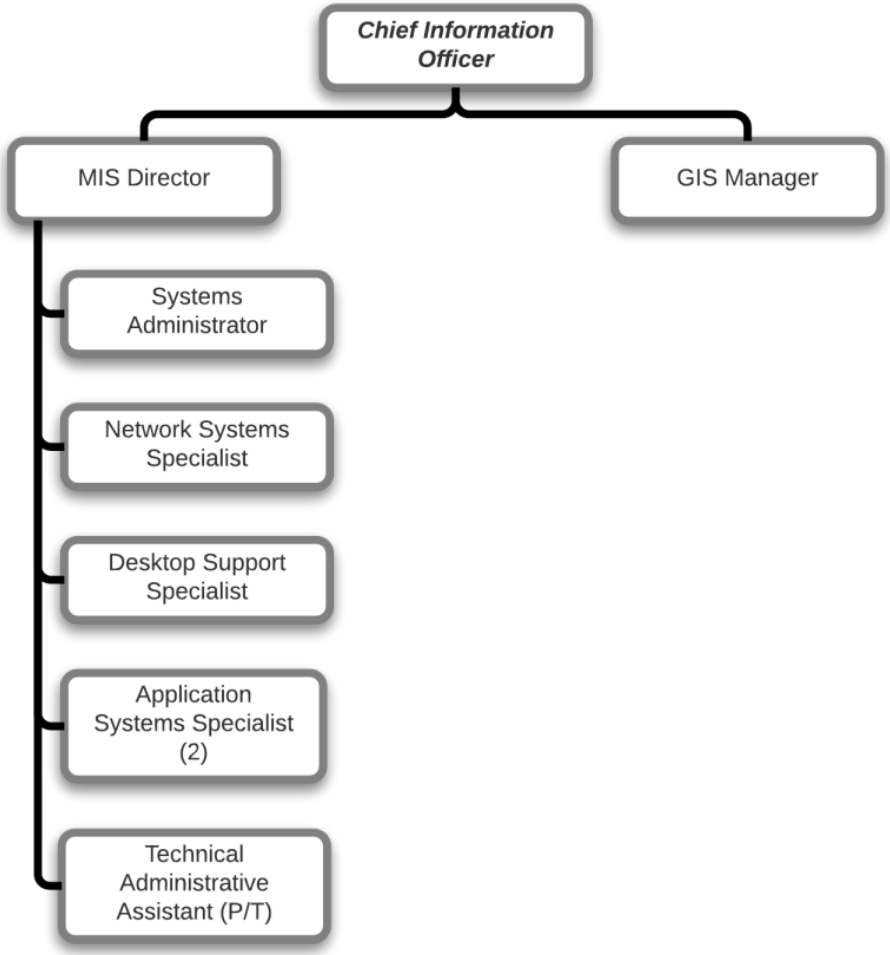


Org Chart 12 –**HUMAN RELATIONS**

MARY CALLERY
HUMAN RELATIONS MANAGER

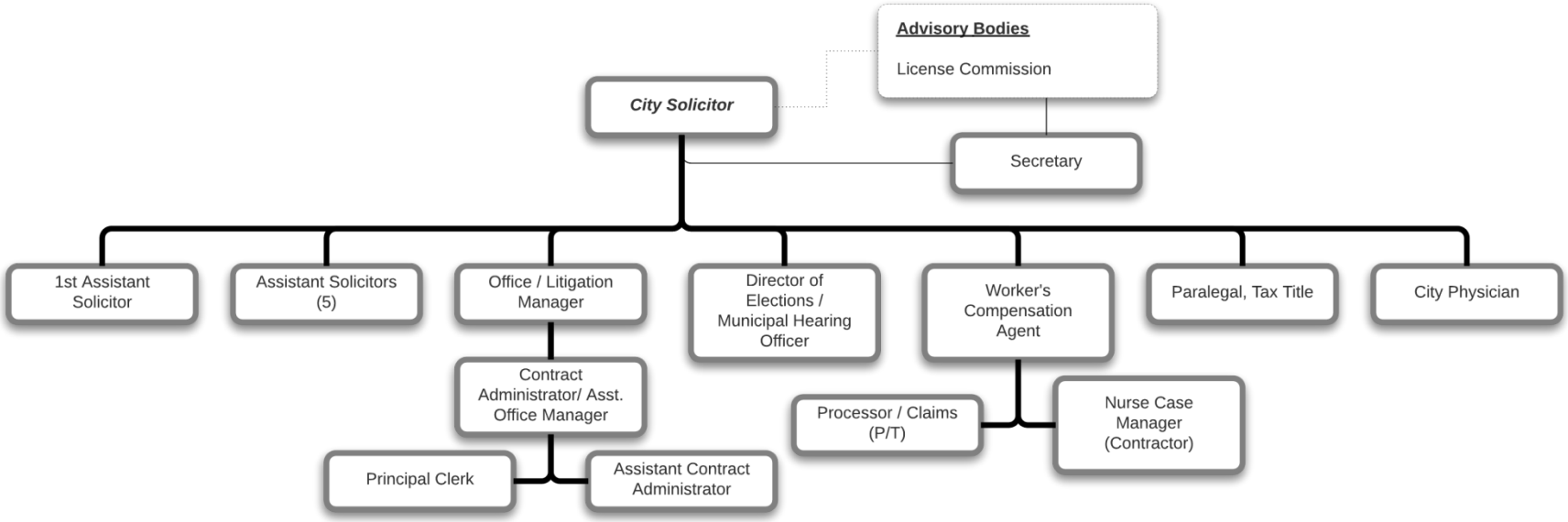
Org Chart 13 – **MANAGEMENT INFORMATION SYSTEMS**

MIRÁN FERNANDEZ
CHIEF INFORMATION OFFICER



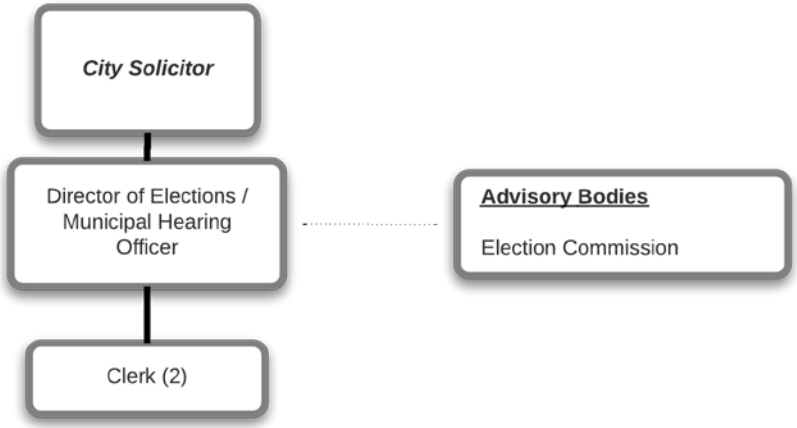
Org Chart 14 – **LAW DEPARTMENT**

CHRISTINE P. O'CONNOR
CITY SOLICITOR



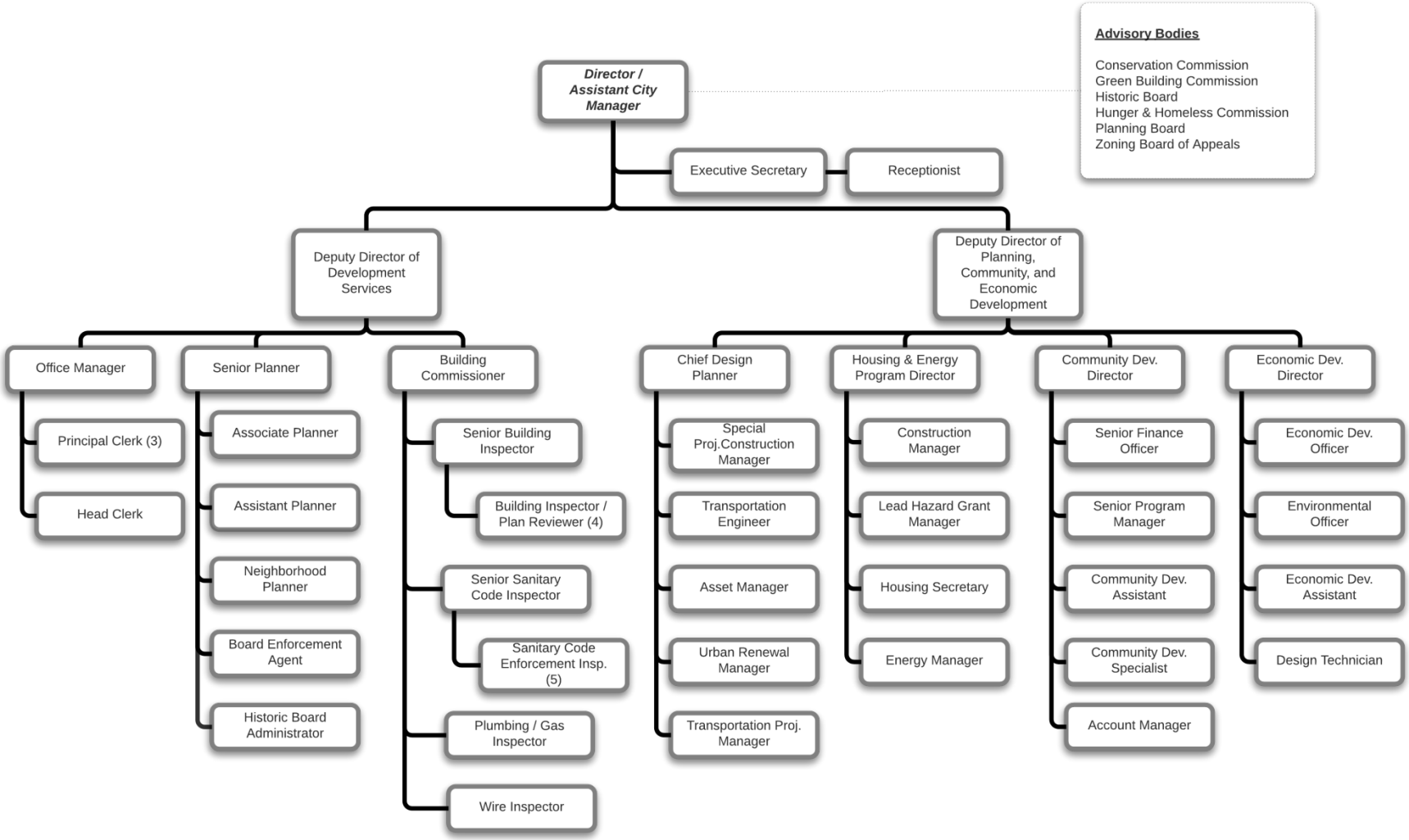
Org Chart 15 – **ELECTIONS**

EDA MATCHACK
DIRECTOR OF ELECTIONS / MUNICIPAL HEARING OFFICER



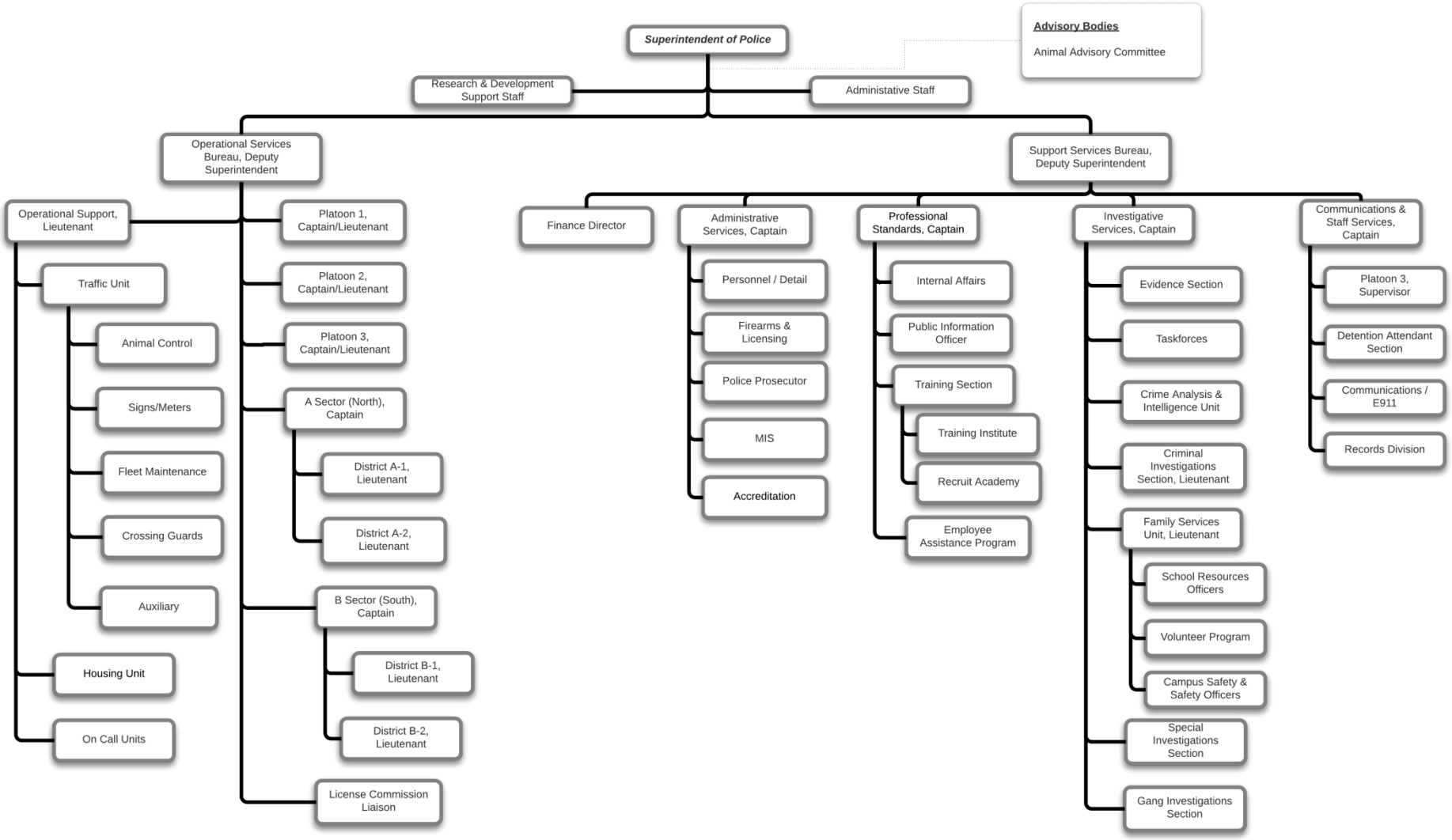
Org Chart 16 – **PLANNING AND DEVELOPMENT**

DIANE TRADD
DIRECTOR &
ASSISTANT CITY MANAGER



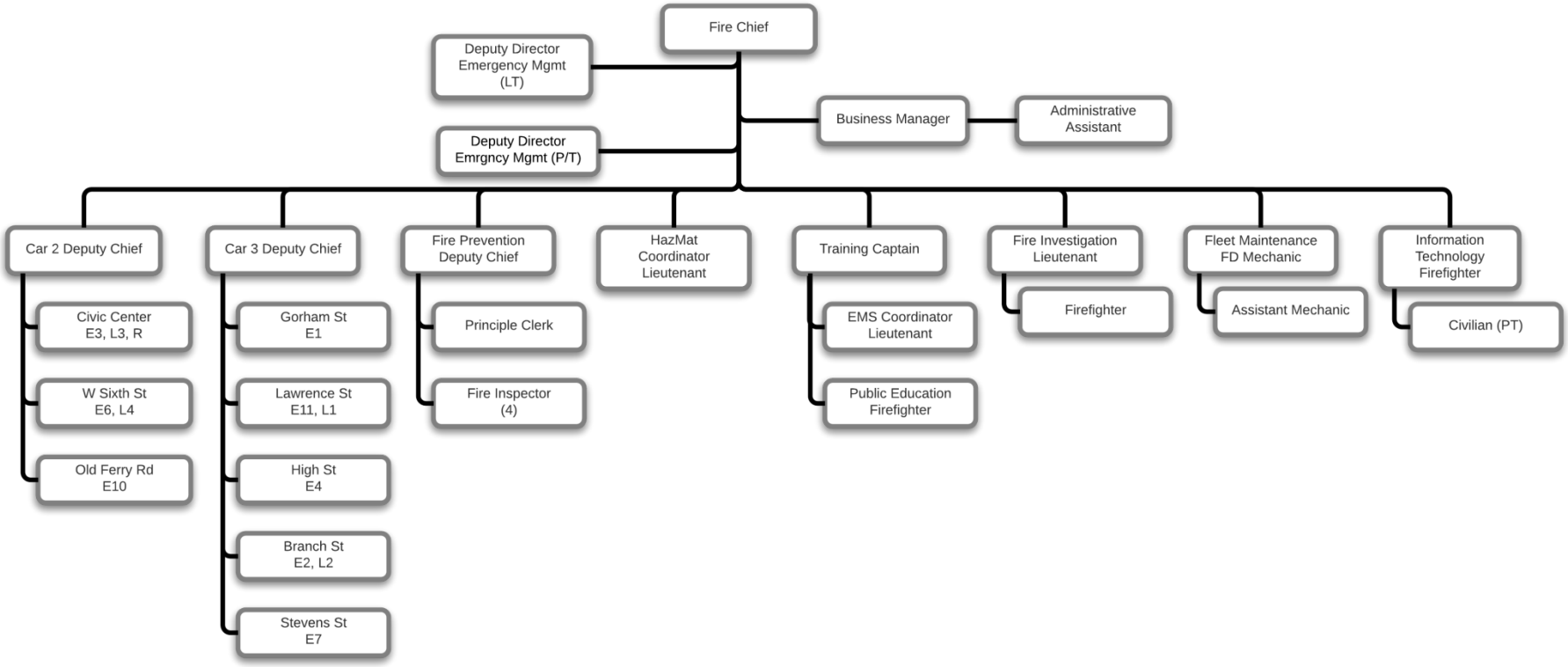
Org Chart 17 – **POLICE DEPARTMENT**

WILLIAM TAYLOR
SUPERINTENDENT OF POLICE



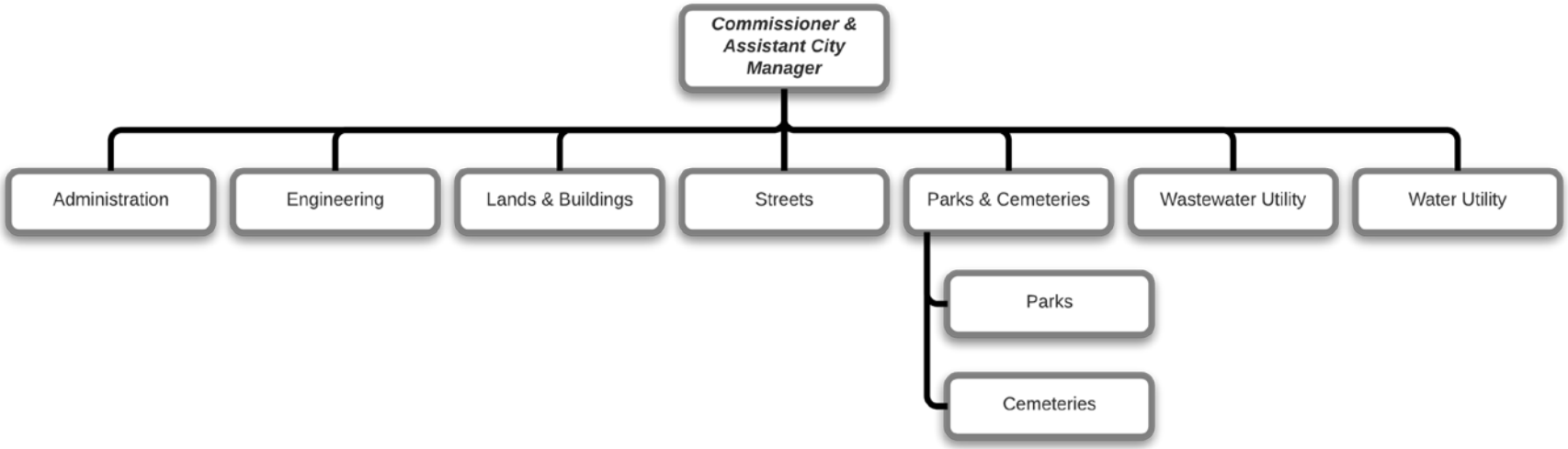
Org Chart 18 – **FIRE DEPARTMENT**

JEFF WINWARD
FIRE CHIEF



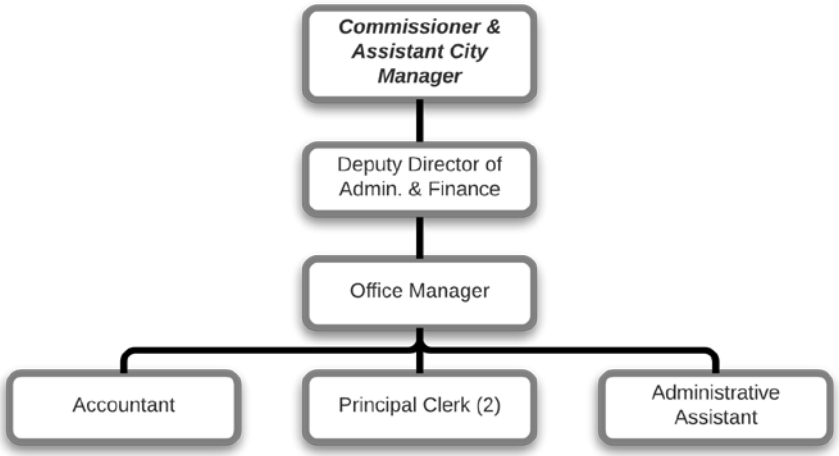
Org Chart 19 – **DIVISION OF PUBLIC WORKS (DPW)**

RALPH SNOW
COMMISSIONER &
ASSISTANT CITY MANAGER

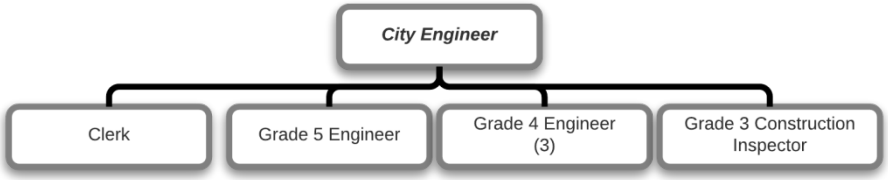


Org Chart 20 – **DPW, ADMINISTRATION**

RALPH SNOW
COMMISSIONER &
ASSISTANT CITY MANAGER

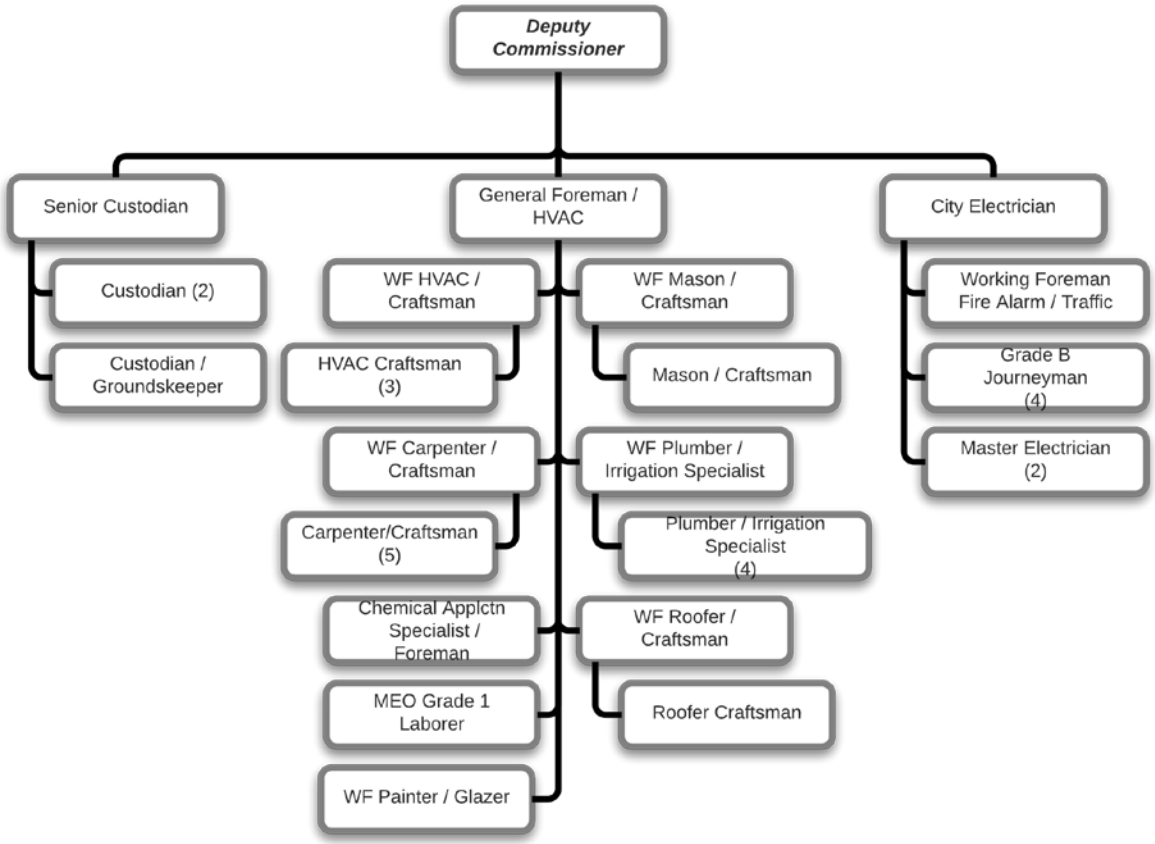


Org Chart 21 – **DPW, Engineering**
LISA DEMEO ***CITY ENGINEER***



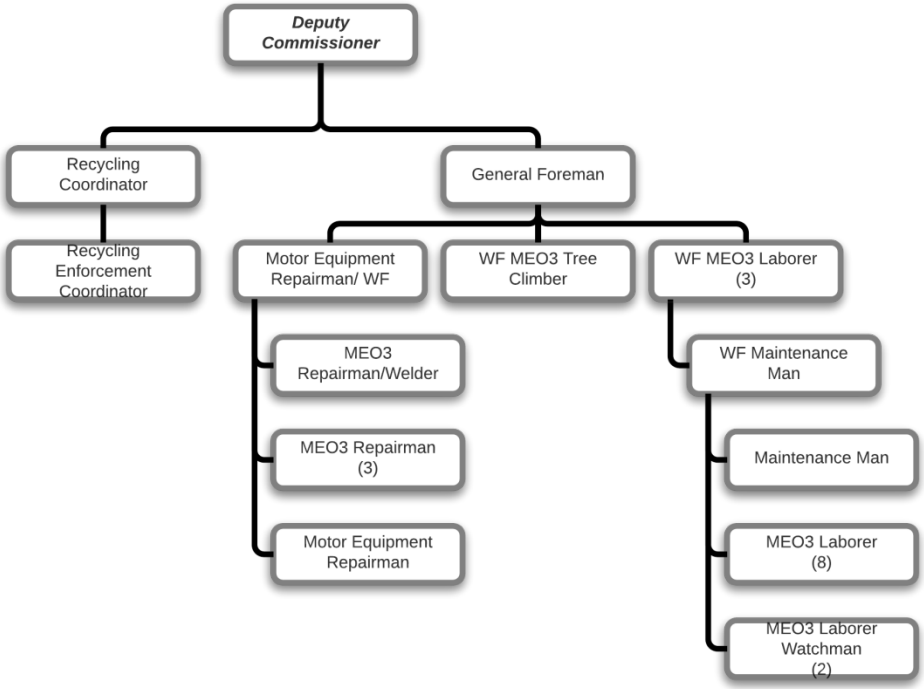
Org Chart 22 – **DPW, LANDS & BUILDINGS**

JAMES GREEN
DEPUTY COMMISSIONER



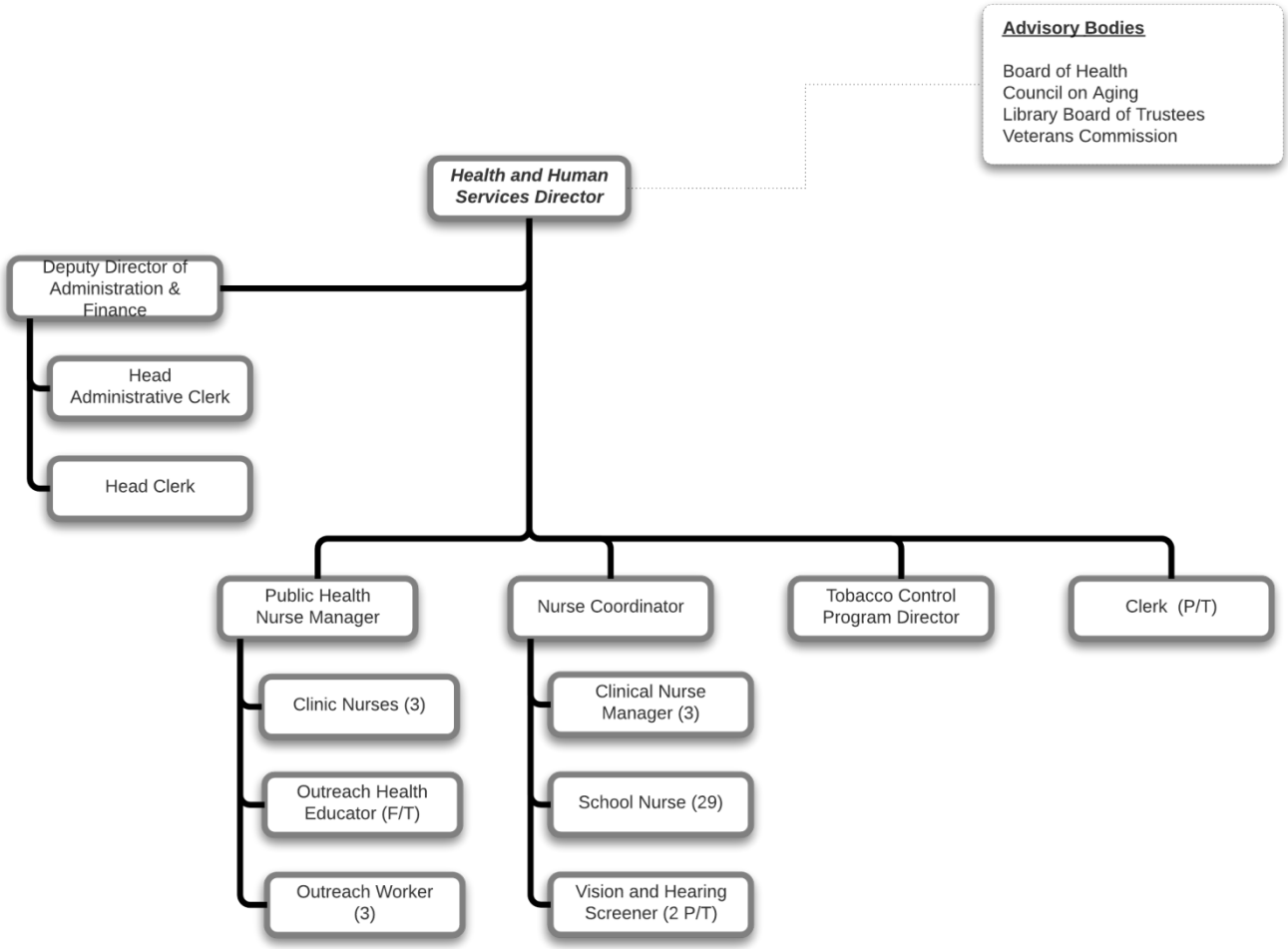
Org Chart 23 – **DPW, STREETS**

ED PATENAUDE
DEPUTY COMMISSIONER



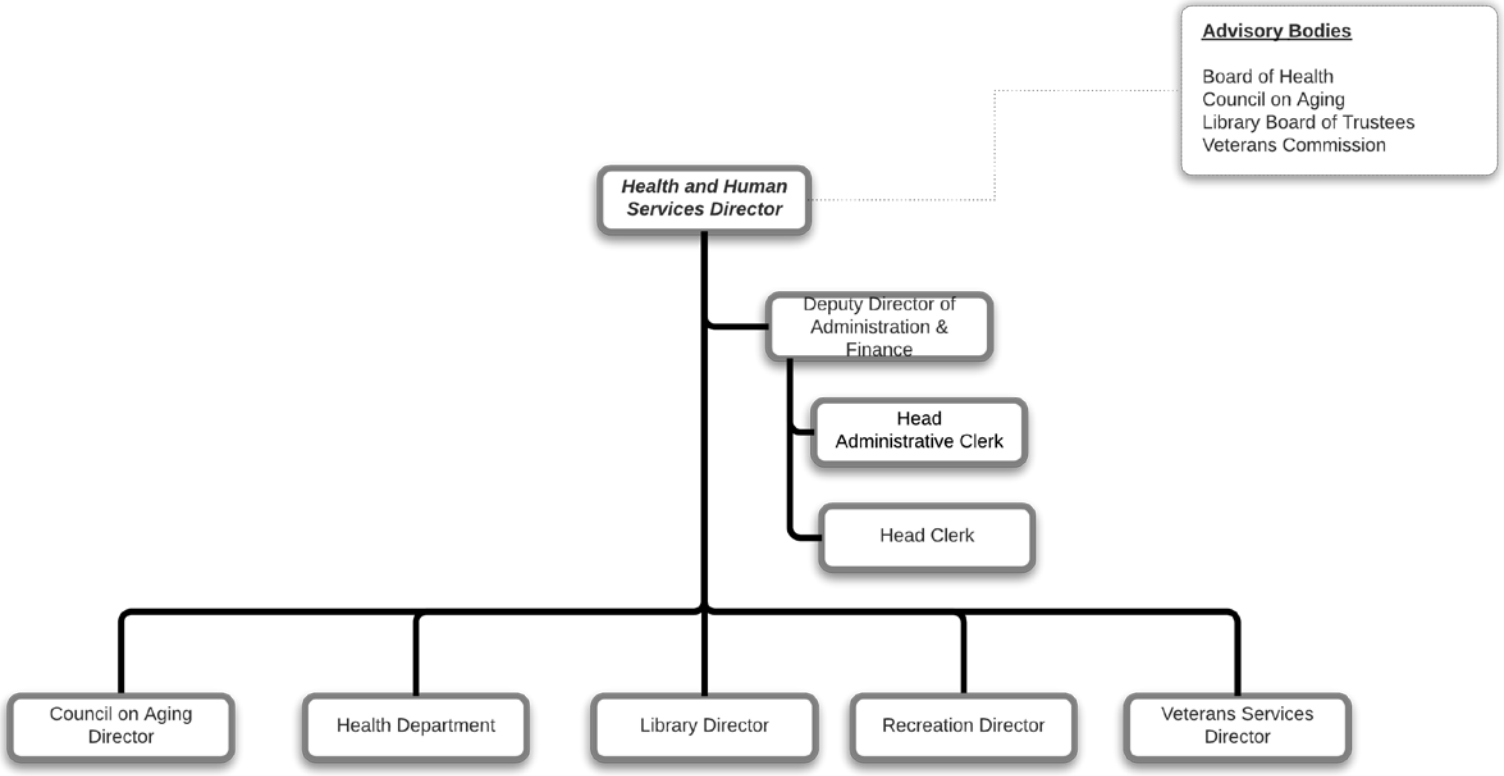
Org Chart 24 – **DPW, PARKS, AND CEMETERIES**

TOM BELLEGARDE
COMMISSIONER



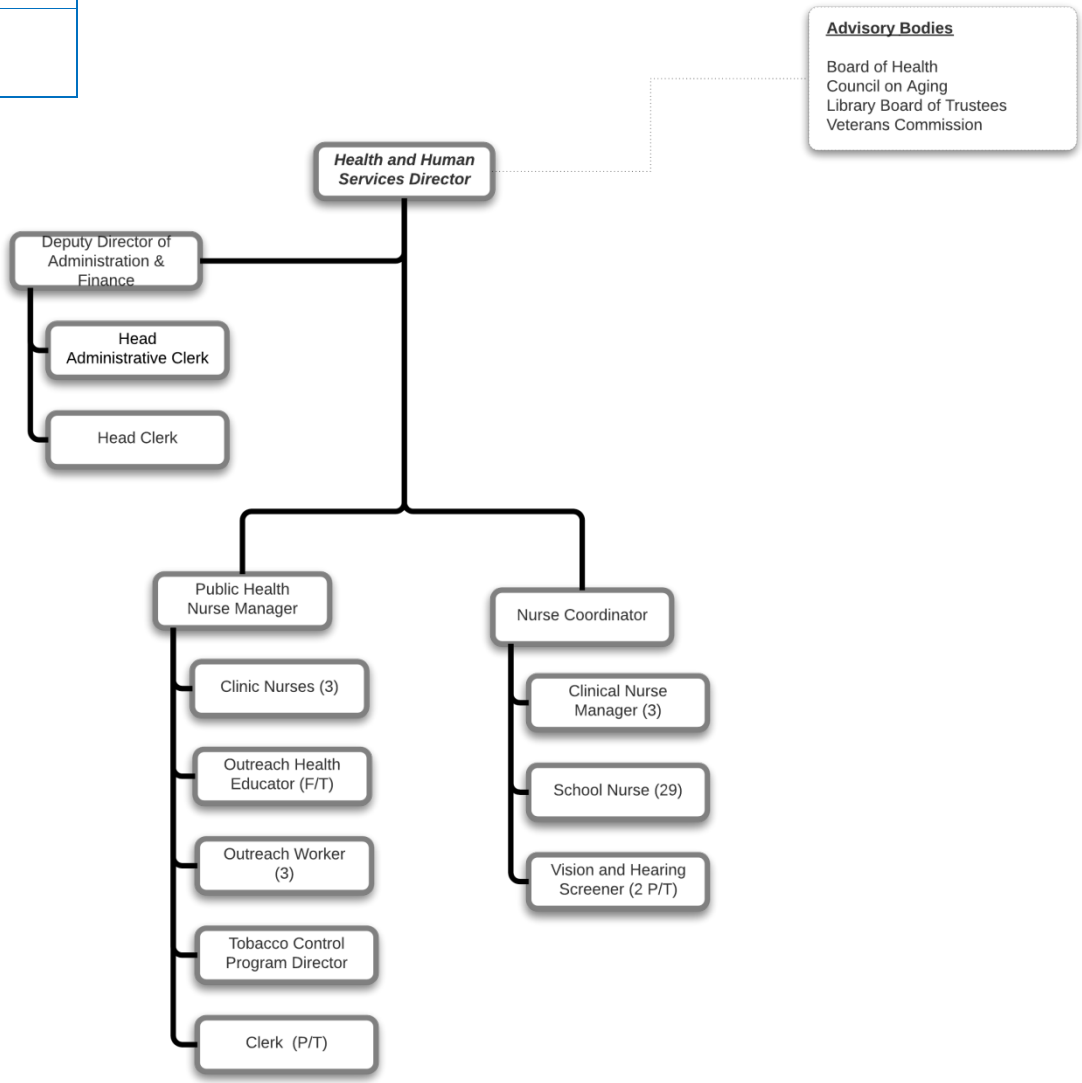
Org Chart 25 – **HEALTH AND HUMAN SERVICES**

KERRAN VIGROUX
HEALTH DIRECTOR



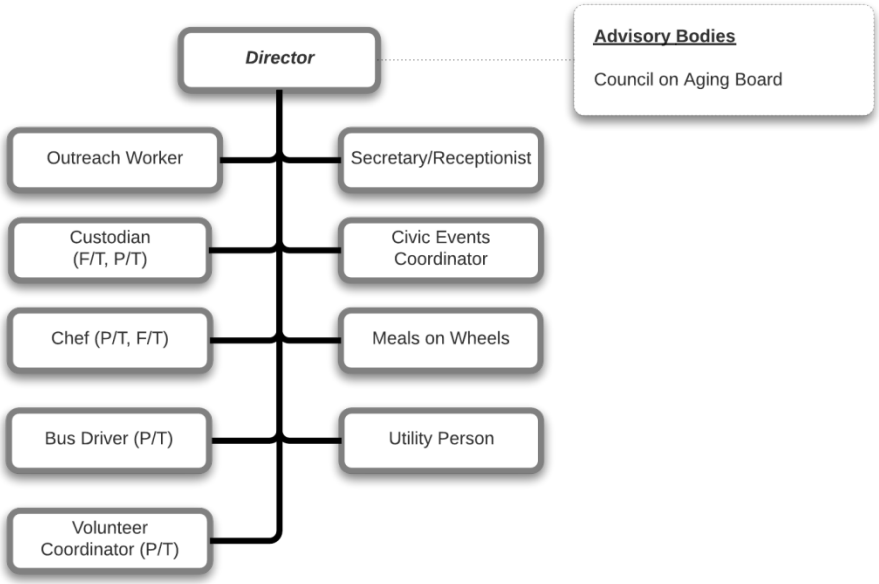
Org Chart 26 – **HEALTH DEPARTMENT**

KERRAN VIGROUX
HEALTH DIRECTOR



Org Chart 27 – **COUNCIL ON AGING**

MICHELLE RAMALHO
DIRECTOR

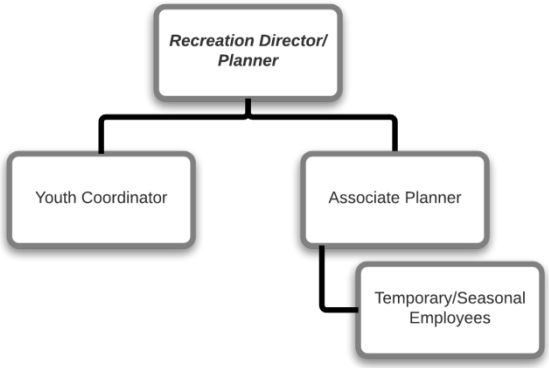


Org Chart 28 – **VETERANS' SERVICES**

ERIC LAMARCHE
DIRECTOR

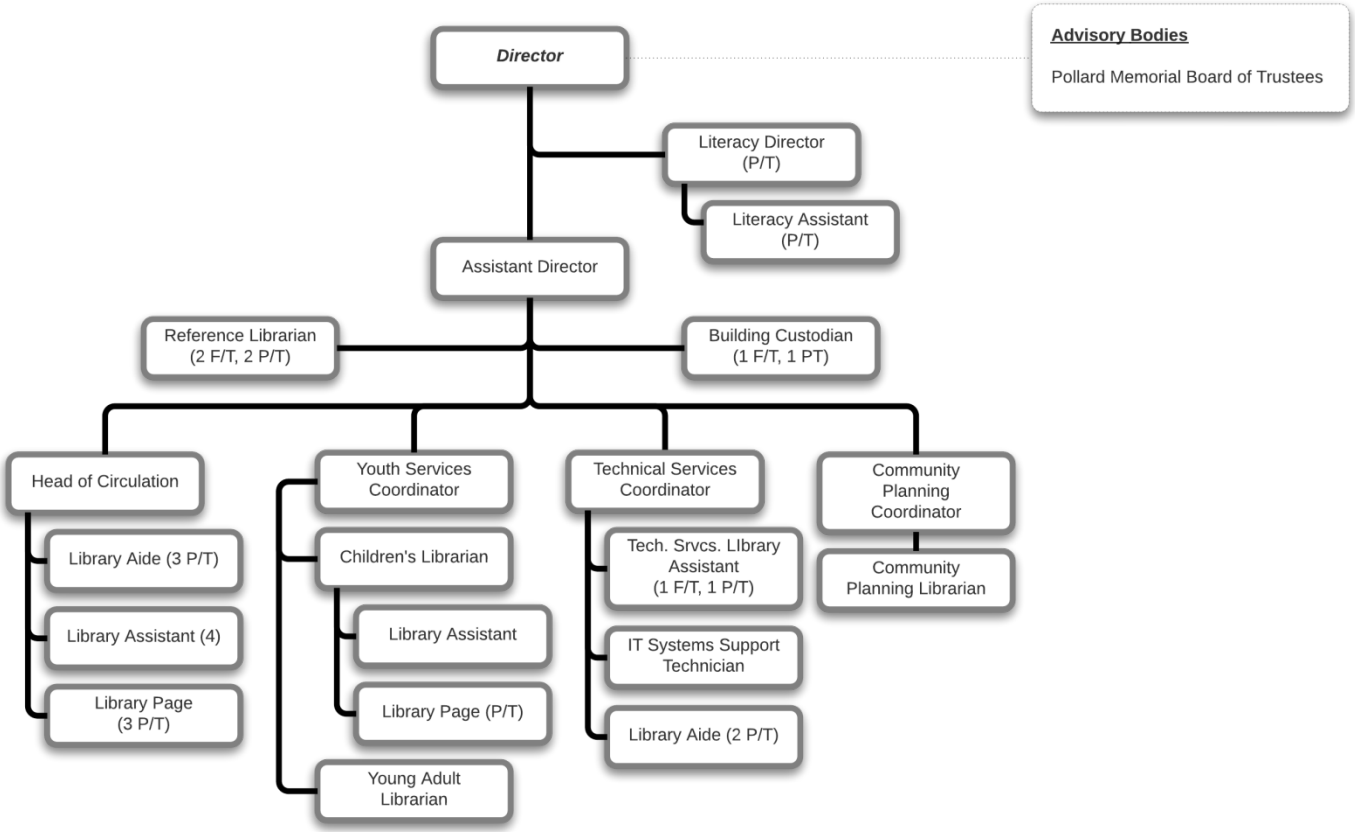
Org Chart 29 – **RECREATION**

PETER FATICANTI
PROGRAM DIRECTOR



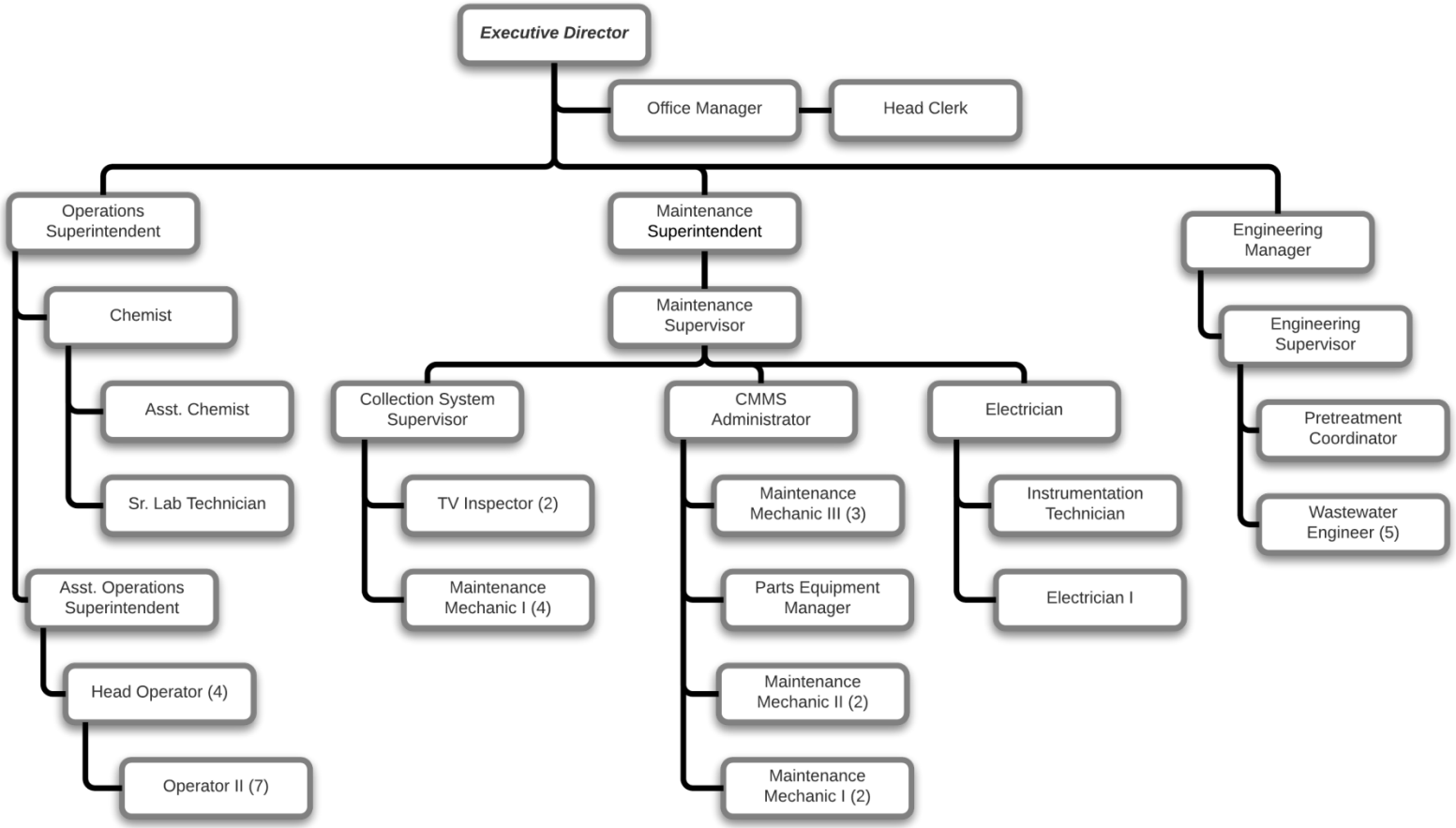
Org Chart 30 – **POLLARD MEMORIAL LIBRARY**

VICTORIA WOODLEY
DIRECTOR



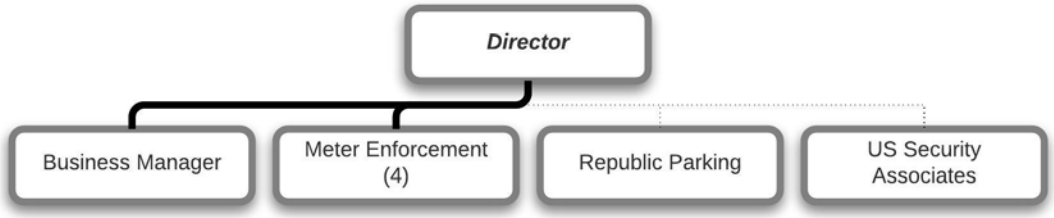
Org Chart 31 – **REGIONAL WASTEWATER UTILITY**

MARK YOUNG
EXECUTIVE DIRECTOR



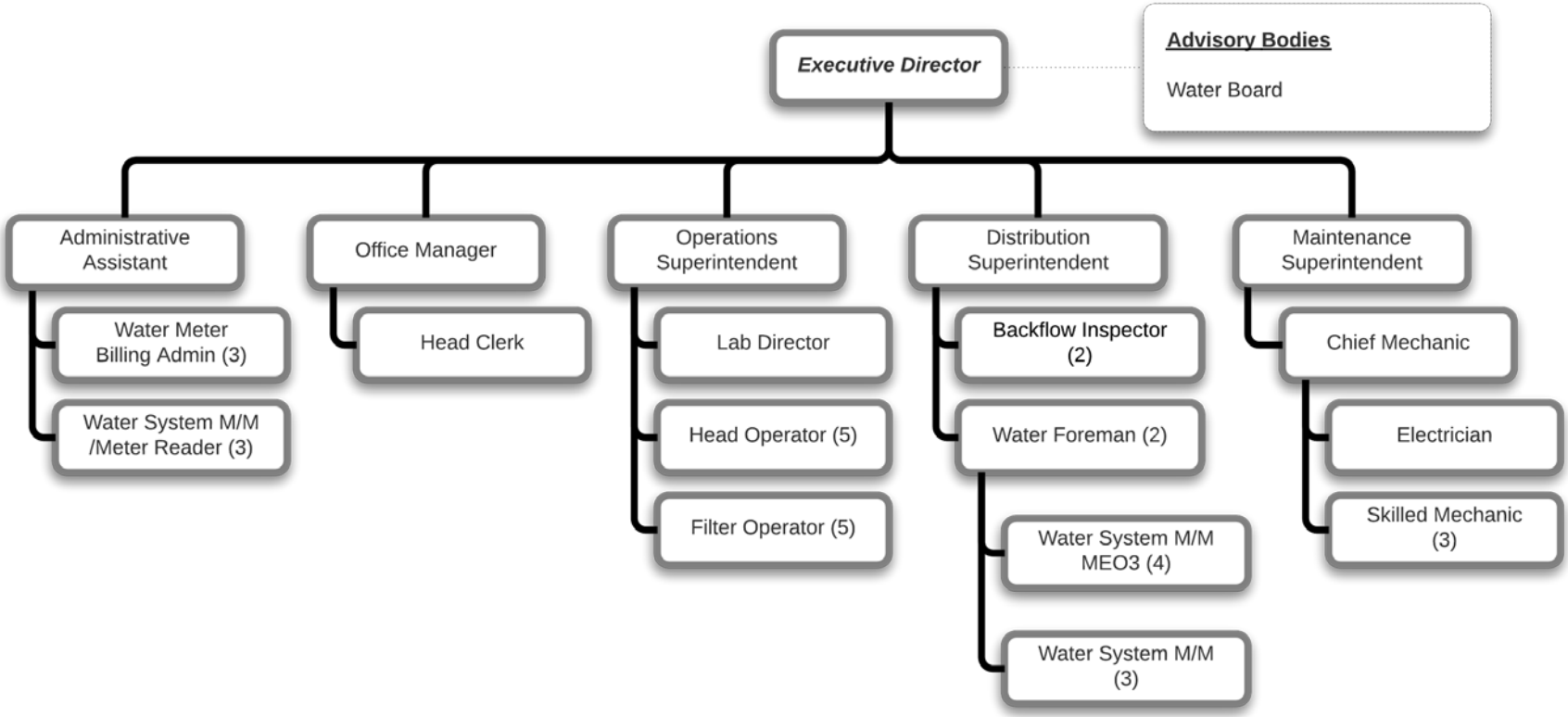
Org Chart 32 – **PARKING**

NICK NAVIN
PARKING DIRECTOR



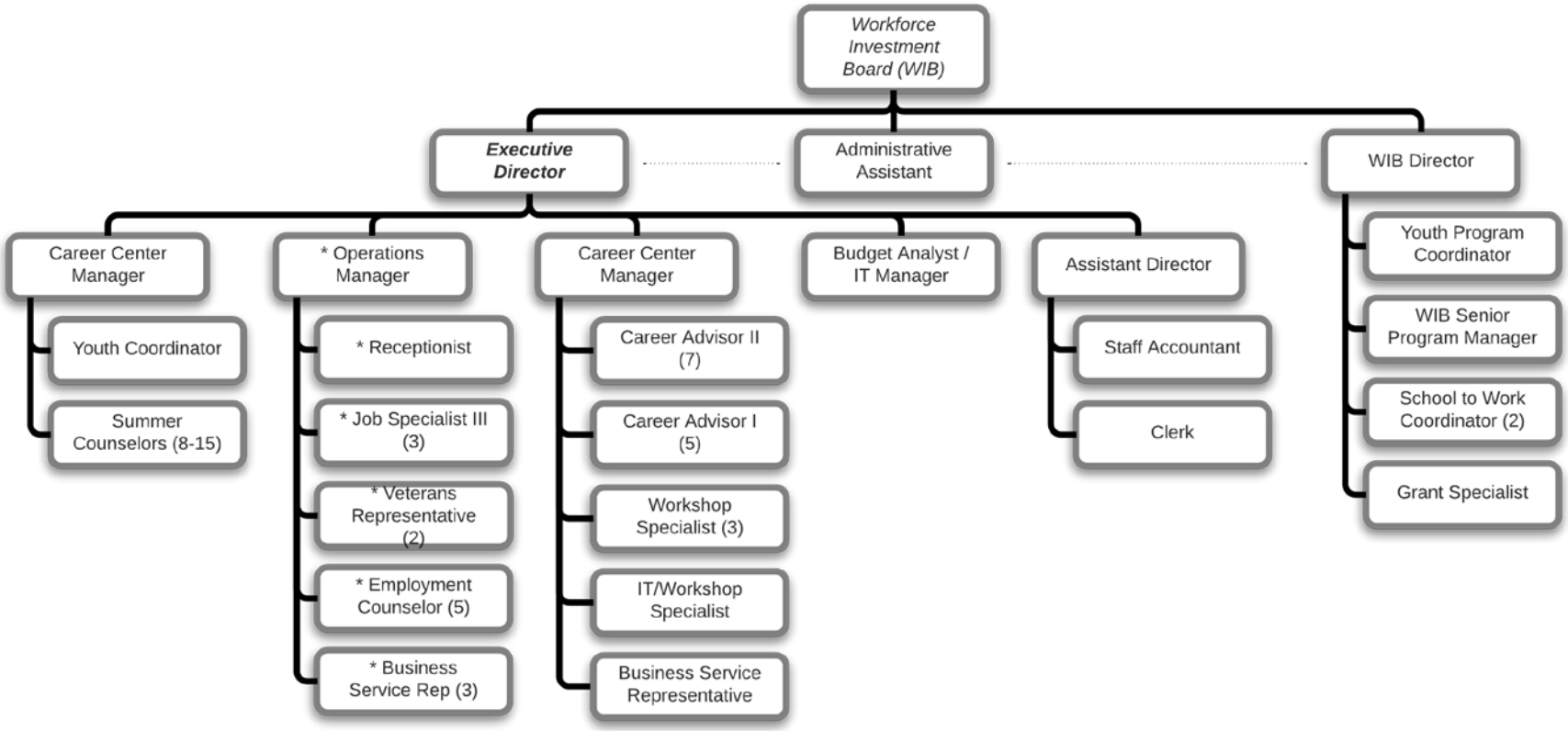
Org Chart 33 – **REGIONAL WATER UTILITY**

ERIK GITSCHIER
EXECUTIVE DIRECTOR



Org Chart 34 – **CAREER CENTER**

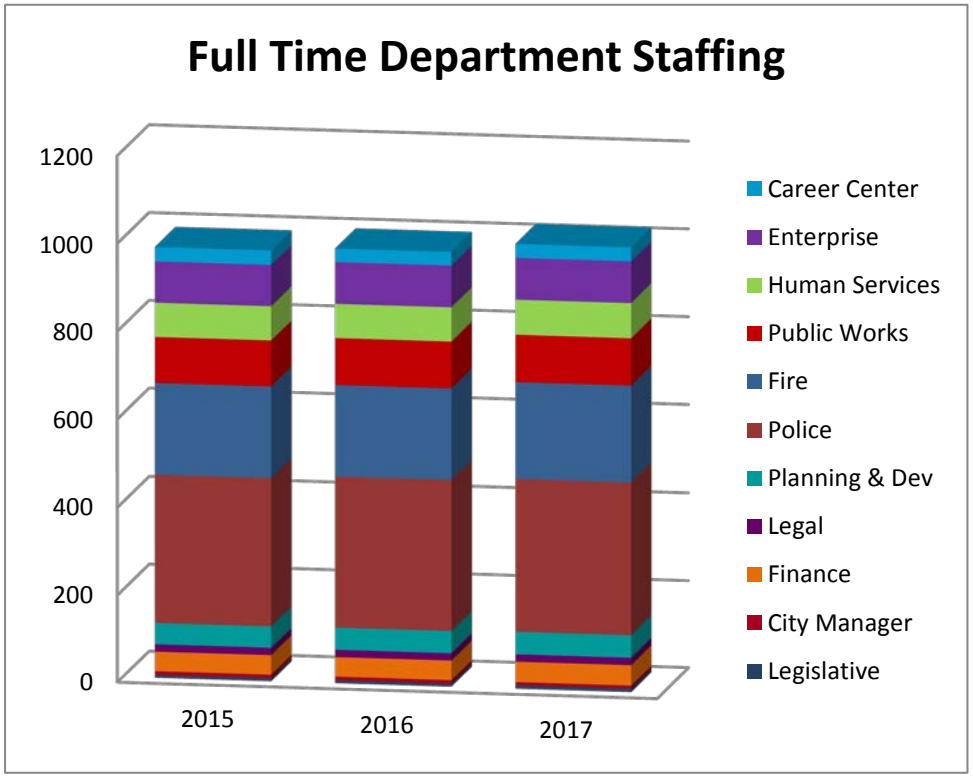
SHANNON NORTON
INTERIM EXECUTIVE DIRECTOR



* Indicates State of Massachusetts Employee

Staffing Levels*

Function	2015	2016	2017
Legislative	7	7	8
City Manager	8	8	7
Finance	45	45	47
Legal	17	17	17
Planning & Dev	49	51	52
Police	339	345	349
Fire	207	207	219
Public Works	105	107	108
Human Services	78	78	80
Enterprise	94	95	95
Career Center	33	31	32
	982	991	1014



Personnel List*

Functional Area	Department	Position	Last Name	First Name	FY2017
LEGISLATIVE	CITY COUNCIL	MAYOR	KENNEDY	EDWARD	$ 21,000.00
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	BELANGER	COREY	$ 15,000.00
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	ELLIOTT	RODNEY	$ 15,000.00
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	LEAHY	JOHN	$ 15,000.00
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	LEARY	JIM	$ 15,000.00
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	MERCIER	RITA	$ 15,000.00
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	MILINAZZO	JAMES	$ 15,000.00
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	ROURKE	DANIEL	$ 15,000.00
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	SAMARAS	WILLIAM	$ 15,000.00
LEGISLATIVE	MAYOR	ASST. TO MAYOR	GETTINGS	CELINE	$ 51,428.00
LEGISLATIVE	CITY CLERK	CITY CLERK	GEARY	MICHAEL	$ 99,164.00
LEGISLATIVE	CITY CLERK	ASSISTANT CITY CLERK	GITSCHIER	ANGELA	$ 75,456.00
LEGISLATIVE	CITY CLERK	HEAD CLERK	COUGHLIN	TIMOTHY	$ 42,183.00
LEGISLATIVE	CITY CLERK	HEAD CLERK	DAVEY	KERRI	$ 38,509.00
LEGISLATIVE	CITY CLERK	HEAD CLERK	PONTE	JENNIFER	$ 42,183.00
LEGISLATIVE	CITY CLERK	HEAD CLERK	RYAN	NICOLE	$ 36,740.00
LEGISLATIVE	CITY CLERK	HEAD CLERK	GOUVEIA	SHANNON	$ 42,183.00
CITY MANAGER	CITY MANAGER	CITY MANAGER	MURPHY	KEVIN	$ 190,000.00
CITY MANAGER	CITY MANAGER	ASSISTANT CITY MANAGER	MCGOVERN	MICHAEL	$ 97,870.00
CITY MANAGER	CITY MANAGER	EXECUTIVE ASSISTANT	MOYNIHAN	KAREN	$ 70,603.00
CITY MANAGER	CITY MANAGER	COORDINATOR, NEIGHBORHOOD SRVC	DEMARAS	MICHAEL	$ 69,249.00
CITY MANAGER	CASE	DIRECTOR	HALTER	SUSAN	$ 76,594.00
CITY MANAGER	CASE	SPECIAL EVENTS COORDINATOR	MARCHAND	HENRI	$ 64,691.00
CITY MANAGER	CASE	PROGRAM ASSISTANT	VACANT		$ 33,800.00
FINANCE	FINANCE	CHIEF FINANCIAL OFFICER	BALDWIN	CONOR	$ 113,653.00
FINANCE	FINANCE	DEPUTY CHIEF FINANCIAL OFFICER	CONLEY	RODNEY	$ 70,603.00
FINANCE	FINANCE	DATA ANALYST	VACANT		$ 50,830.00

FINANCE	FINANCE	ADMINISTRATIVE ASSISTANT	VARNEY	HEATHER	$ 48,111.00
FINANCE	CITY AUDITOR	AUDITOR	PERRY	BRYAN	$ 100,108.00
FINANCE	CITY AUDITOR	ASSISTANT AUDITOR	OBEIRNE	KAREN	$ 69,725.00
FINANCE	CITY AUDITOR	PAYROLL SUPERVISOR	LAMARRE	TRICIA	$ 77,840.00
FINANCE	CITY AUDITOR	ASST PAYROLL SUPERVISOR	RIOPELLE	LISA	$ 58,247.00
FINANCE	CITY AUDITOR	SENIOR ACCOUNTANT	LEBLANC	DIANE	$ 60,493.00
FINANCE	CITY AUDITOR	FINANCE SPECIALIST	FIRICANO	CHRISTOPHER	$ 46,899.00
FINANCE	CITY AUDITOR	FINANCE SPECIALIST, PAYROLL	MOLINA	DENISSE	$ 49,657.00
FINANCE	CITY AUDITOR	HEAD CLERK	LONG	BOIRSALIAR	$ 39,052.00
FINANCE	PURCHASING	CPO/PURCHASING AGENT	VAUGHN	P. MICHAEL	$ 78,676.00
FINANCE	PURCHASING	OFFICE MANAGER/PROCUREMENT COMPLIANCE	THEMELIS	PAMELA	$ 59,302.00
FINANCE	PURCHASING	HEAD CLERK	LIN	KARA SOKRA	$ 42,474.00
FINANCE	PURCHASING	SENIOR CLERK	MCGOVERN	HELEN	$ 38,798.00
FINANCE	ASSESSOR	CHIEF ASSESSOR	LEMAY	SUSAN	$ 76,594.00
FINANCE	ASSESSOR	ASSESSOR	COHEN	JOEL	$ 65,316.00
FINANCE	ASSESSOR	ASSESSOR	GOLDEN	KAREN	$ 65,316.00
FINANCE	ASSESSOR	ADMINISTRATIVE ASSISTANT/ BOARD OF ASSESSORS	GIOVANNANI	DONNA	$ 57,221.00
FINANCE	ASSESSOR	ADMINISTRATIVE ASSISTANT/FINANCE	ABRAHAM	LISA	$ 48,336.00
FINANCE	ASSESSOR	ASSISTANT ASSESSOR	BOND	MABEL	$ 41,737.00
FINANCE	ASSESSOR	ASSISTANT ASSESSOR	RONDEAU	RYAN	$ 41,737.00
FINANCE	ASSESSOR	APPRAISAL CLERK	SILVA	AMY	$ 42,770.00
FINANCE	ASSESSOR	PRINCIPAL CLERK	ROBINSON	KAREN	$ 40,733.00
FINANCE	TREASURER	TREASURER/COLLECTOR	ROBERTSON	CHERYL	$ 106,036.00
FINANCE	TREASURER	ASST COLLECTOR	VACANT		$ 61,958.00
FINANCE	TREASURER	ASSISTANT TREASURER	WINTERS	JUDITH	$ 69,674.00
FINANCE	TREASURER	SENIOR ACCOUNTANT	DAREZZO	KATHLEEN	$ 55,210.00
FINANCE	TREASURER	ACCOUNTANT	BUTT	DONNA	$ 48,708.00
FINANCE	TREASURER	HEAD CLERK	BOISSON	BELINDA	$ 47,057.00
FINANCE	TREASURER	HEAD CLERK	LUNN	ROBIN	$ 42,805.00
FINANCE	TREASURER	HEAD CLERK	SOARES	KAYLA	$ 39,848.00
FINANCE	TREASURER	HEAD CLERK	POIRIER	DUSTIN	$ 45,287.00

FINANCE	TREASURER	HEAD CLERK	RYEA	KATHLEEN	$ 43,777.00
FINANCE	HUMAN RELATIONS	HUMAN RESOURCES MANAGER	CALLERY	MARY	$ 107,765.00
FINANCE	HUMAN RELATIONS	ASSISTANT HUMAN RESOURCES MGR	DO	NANCY	$ 77,708.00
FINANCE	HUMAN RELATIONS	BENEFITS COORDINATOR	FREITAS	LINDA	$ 46,567.00
FINANCE	HUMAN RELATIONS	PERSONNEL ASSISTANT	BROGAN	LYNN	$ 41,892.00
FINANCE	MIS	CHIEF INFORMATION OFFICER	FERNANDEZ	MIRAN	$ 124,922.00
FINANCE	MIS	MIS DIRECTOR	MEYERS	JOHN	$ 96,757.00
FINANCE	MIS	SYSTEM ADMINISTRATOR	KAPECKAS	EDWARD	$ 79,219.00
FINANCE	MIS	GIS MANAGER	DONOVAN	JOSEPH	$ 75,854.00
FINANCE	MIS	NETWORK SYSTEM SPECIALIST	SWEENEY	ROBERT	$ 66,029.00
FINANCE	MIS	APPLICATION SYSTEM SPECIALIST	HANSON	LISA	$ 63,909.00
FINANCE	MIS	APPLICATION SYSTEM SPECIALIST	MAGEE	ALEXANDER	$ 63,909.00
FINANCE	MIS	DESKTOP SUPPORT SPECIALIST	COOMAS	THOMAS	$ 52,994.00
FINANCE	MIS	TECHNICAL ADMINISTRATIVE ASSISTANT	PIECHETOSE	NIROMAL	$ 18,096.00
LEGAL	LAW	CITY SOLICITOR	OCONNOR	CHRISTINE	$ 124,922.00
LEGAL	LAW	1ST ASST. CITY SOLICITOR	ROSSETTI	KENNETH	$ 99,159.00
LEGAL	LAW	2ND ASST. CITY SOLICITOR	BROWN	RACHEL	$ 90,028.00
LEGAL	LAW	2ND ASST. CITY SOLICITOR	CARLSON	MICHAEL	$ 64,114.00
LEGAL	LAW	2ND ASST. CITY SOLICITOR	PAPPENHEIM	HANNAH	$ 52,020.00
LEGAL	LAW	2ND ASST. CITY SOLICITOR	VELOSO	ELLIOTT	$ 60,788.00
LEGAL	LAW	2ND ASST. CITY SOLICITOR	WELLOCK	JAMES	$ 52,020.00
LEGAL	LAW	CLAIM AGENT / WORKER COMP	GAGNON	KAREN	$ 76,467.00
LEGAL	LAW	DIR ELECTION/MUNICPL HEARING	MATCHAK	EDA	$ 64,115.00
LEGAL	LAW	LEGAL OFFICE MGR/LITIGATION	APOSTOLOS	MAUREEN	$ 76,467.00
LEGAL	LAW	ASST OFFICE MGR/CONTRACT LAW	DUGGAN	KATHY	$ 76,467.00
LEGAL	LAW	ASST CONTRACT ADMINISTRATOR	TESSIER	MARIE	$ 64,115.00
LEGAL	LAW	PRINCIPAL CLERK	PIETROFORTE	MARTA	$ 46,567.00
LEGAL	LAW	PARALEGAL/TAX TITLE	LONG	THIDA	$ 47,432.00
LEGAL	LAW	EXECUTIVE SECRETARY-LICENSE	WYNN	RYAN	$ 57,001.00
LEGAL	LAW	LICENSE COMMISSION	DESCOTEAUX	JOHN	$ 1,300.00
LEGAL	LAW	LICENSE COMMISSION	HOGAN	KRISTEN	$ 1,300.00
LEGAL	LAW	LICENSE COMMISSION	KRIEGER	CLIFFORD	$ 1,300.00
LEGAL	LAW	LICENSE COMMISSION	MCCARTHY	TERRENCE	$ 1,300.00

LEGAL	LAW	LICENSE COMMISSION	MCGOVERN	NANCY	$ 1,300.00
LEGAL	ELECTIONS	ELECTION CLERK	VACANT		$ 47,645.00
LEGAL	ELECTIONS	ELECTION CLERK	JAROSZ	STEPHANIE	$ 43,954.00
LEGAL	ELECTIONS	ELECTION COMMISSIONER	ANTHES	BETHANY	$ 1,200.00
LEGAL	ELECTIONS	ELECTION COMMISSIONER	MULLEN	JOSEPH	$ 1,200.00
LEGAL	ELECTIONS	ELECTION COMMISSIONER	OBRIEN	THOMAS	$ 1,200.00
LEGAL	ELECTIONS	ELECTION COMMISSIONER	SAR	THEL	$ 1,200.00
DPD	DPD/ADMIN	ASST. CITY MANAGER/DIRECTOR	TRADD	DIANE	$ 123,265.00
DPD	DPD/ADMIN	DEP. DIR. (PLANNING, COMM & ECON DEV)	COUGHLIN	KEVIN	$ 93,987.00
DPD	DPD/ADMIN	DEPTY DIRECTOR/DEVLPMNT SERVIC	SLAGLE	ROBERT	$ 104,633.00
DPD	DPD/ADMIN	EXECUTIVE SECRETARY	SPENARD	NANCY	$ 58,131.00
DPD	DPD/ADMIN	SECRETARY/RECEPTIONIST-DPD	SHEA	ROBERTA	$ 37,154.00
DPD	CODE ENFORCEMENT	BUILDING COMMISSIONER- INSPECTOR OF BUILDINGS	SHANAHAN	SHAUN	$ 84,230.00
DPD	CODE ENFORCEMENT	OFFICE MANAGER	WEISSBACH	KERRY	$ 59,858.00
DPD	CODE ENFORCEMENT	SENIOR BUILDING INSPECTOR/ PLANS REVIEWER	WINCHESTER	PAUL	$ 70,800.00
DPD	CODE ENFORCEMENT	BUILDING INSP./PLANS REVIEWER	BRAGA	JOSEPH	$ 63,200.00
DPD	CODE ENFORCEMENT	BUILDING INSP./PLANS REVIEWER	MCWHITE	CHRISTOPHER	$ 66,091.00
DPD	CODE ENFORCEMENT	BUILDING INSP./PLANS REVIEWER	MILLER	NELSON	$ 63,180.00
DPD	CODE ENFORCEMENT	BUILDING INSP./PLANS REVIEWER	NOCCO	STEVEN	$ 66,091.00
DPD	CODE ENFORCEMENT	CHF PLUMB/GAS FIT/SHEET METAL	CARD	NORMAN	$ 61,388.00
DPD	CODE ENFORCEMENT	WIRE INSPECTOR	COLLUPY	DOUG	$ 58,509.00
DPD	CODE ENFORCEMENT	BOARD ENFORCEMENT AGENT	MACHADO	SHAWN	$ 55,240.00
DPD	CODE ENFORCEMENT	SENIOR SANITARY CODE INSPECTOR	OUELLETTE	DAVID	$ 58,605.00

DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	LE	JIMMY	$ 52,198.00
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	MURPHY	DONALD	$ 52,198.00
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	RIVERA	AUREA	$ 52,198.00
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	SAM	LISA	$ 52,198.00
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	VACANT		$ 46,540.00
DPD	CODE ENFORCEMENT	HEAD CLERK	BRIENZA	CLAUDIA	$ 40,530.00
DPD	CODE ENFORCEMENT	PRINCIPAL CLERK	CHASSE	NICOLE	$ 35,400.00
DPD	CODE ENFORCEMENT	PRINCIPAL CLERK	DOLAN	DORREEN	$ 40,734.00
DPD	CODE ENFORCEMENT	PRINCIPAL CLERK	SMITH-BROWN	PATRICIA	$ 40,734.00
DPD	COMMUNITY DEV	COMMUNITY DEVELOPMENT DIRECTOR	SAMARAS	CHRISTOPHER	$ 79,085.00
DPD	COMMUNITY DEV	SENIOR FINANCE OFFICER	DESMOND	EVERLIDIS	$ 63,294.00
DPD	COMMUNITY DEV	ACCOUNT MANAGER	HAYES-HACKETT	KIMBERLY	$ 49,915.00
DPD	COMMUNITY DEV	COMMUNITY DEVELOPMENT SPECIALIST	KING	LINDA	$ 63,417.00
DPD	COMMUNITY DEV	SENIOR PROGRAM MANAGER	MURPHY	SUSAN	$ 50,703.00
DPD	COMMUNITY DEV	COMMUNITY DEVELOPMENT ASSISTANT	VACANT		$ 44,721.00
DPD	ECONOMIC DEVELOPMENT	DIRECTOR ECONOMIC DEVELOPMENT	LAMEY	ALLISON	$ 87,883.00
DPD	ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT OFFICER	DICKINSON	MARIA	$ 63,513.00
DPD	ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT ASSISTANT	FINDLEN	ERIN	$ 55,388.00
DPD	ECONOMIC DEVELOPMENT	ENVIRONMENTAL OFFICER	BROWN	SARAH	$ 63,513.00
DPD	ECONOMIC DEVELOPMENT	DESIGN TECHNICIAN	MOYLE	MICHAEL	$ 49,114.00

DPD	HOUSING/ENERGY	HOUSING & ENERGY PROG DIRECTOR	FERREIRA	PHILIP	$ 68,274.00
DPD	HOUSING/ENERGY	LEAD HAZARD CONTROL GRANT MANAGER	VACANT		$ 73,388.00
DPD	HOUSING/ENERGY	ENERGY MANAGER	MOSES	KATHERINE	$ 64,118.00
DPD	HOUSING/ENERGY	CONSTRUCTION MANAGER	WOEKEL	TODD	$ 56,207.00
DPD	HOUSING/ENERGY	SECRETARY HOUSING-DPD	SOLOMON	AMY	$ 37,154.00
DPD	PLNG/PRJCT MGMT	CHIEF DESIGN PLANNER	THOMAS	CRAIG	$ 77,356.00
DPD	PLNG/PRJCT MGMT	SPECIAL PROJECTS CONSTRUCTION MANAGER	VACANT		$ 65,140.00
DPD	PLNG/PRJCT MGMT	URBAN RENEWAL MANAGER	RICKER	CLAIRE	$ 68,536.00
DPD	PLNG/PRJCT MGMT	ASSET MANAGER	LUCKEN	PATRICIA	$ 66,904.00
DPD	PLNG/PRJCT MGMT	TRANSPORTATION ENGINEER	BOSONETTO	NICOLAS	$ 90,081.00
DPD	PLNG/PRJCT MGMT	TRANSPORTATION PROJECT MANAGER	HAYES	CHRISTOPHER	$ 51,500.00
DPD	PLNG/PRJCT MGMT	DESIGN PLANNER - 14 HRS WK	SWAILE	SANDRA	$ 25,400.00
DPD	PROJECT REVIEW	SENIOR PLANNER	TYMON	JUDITH	$ 71,080.00
DPD	PROJECT REVIEW	ASSOCIATE PLANNER	GINIEWICZ	JOE	$ 59,893.00
DPD	PROJECT REVIEW	HISTORIC BOARD ADMINISTRATOR	STOWELL	STEPHEN	$ 67,460.00
DPD	PROJECT REVIEW	NEIGHBORHOOD PLANNER	BAEZ-ROSE	YOVANI	$ 54,579.00
DPD	PROJECT REVIEW	ASSIST PLANNER -DPD	MCCALL	CHRISTINE	$ 41,221.00
DPD	PROJECT REVIEW	PLANNING BOARD CHAIRPERSON	LINNEHAN	THOMAS	$ 1,400.00
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	BOYLE	JOSEPH	$ 1,000.00
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	FRECHETTE	GERARD	$ 1,000.00
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	LOCKHART	RICHARD	$ 1,000.00
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	MALAVICH	ROBERT	$ 1,000.00
DPD	PROJECT REVIEW	PLANNING BOARD ALTERNATE	SNETSKY	RICHARD	$ 200.00
DPD	PROJECT REVIEW	BOARD OF APPEALS CHAIRPERSON	BAILEY	WILLIAM	$ 1,400.00
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	MCCARTHY	DENNIS	$ 1,000.00
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	PAGLIA	MICHAEL	$ 1,000.00
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	PECH	VANDOEUN	$ 1,000.00
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	PERRIN	GARY	$ 1,000.00
DPD	PROJECT REVIEW	BOARD OF APPEALS ALTERNATE	CALLAHAN	SEAN	$ 200.00
DPD	PROJECT REVIEW	BOARD OF APPEALS ALTERNATE	VACANT		$ 200.00
DPD	PROJECT REVIEW	CONSRVTN COMM CHAIRPERSON	ZACHARER	CHRISTOPHER	$ 1,400.00
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	BIEDRON	KATELYN	$ 1,000.00
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	LOVELY	WILLIAM	$ 1,000.00

DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	VARNUM	LOUISA	$ 1,000.00
DPD	PROJECT REVIEW	CONSRVTN COMM MEMER	MCDONOUGH	GEOFFREY	$ 1,000.00
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	TONER	BRIAN	$ 1,000.00
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	DILLON	KEVIN	$ 1,000.00
PUBLIC SAFETY	POLICE	SUPERINTENDENT	TAYLOR	WILLIAM	$ 179,676.00
PUBLIC SAFETY	POLICE	DEPUTY SUPERINTENDENT	FRIEDL	DEBORAH	$ 146,326.00
PUBLIC SAFETY	POLICE	INTERIM DEPUTY SUPERINTENDENT	WEBB	JONATHAN	$ 146,326.00
PUBLIC SAFETY	POLICE	CAPTAIN	CROWLEY	TIMOTHY	$ 131,299.00
PUBLIC SAFETY	POLICE	CAPTAIN	KENNEDY	THOMAS	$ 131,299.00
PUBLIC SAFETY	POLICE	CAPTAIN	LAROCQUE	DANIEL	$ 131,299.00
PUBLIC SAFETY	POLICE	CAPTAIN	MCPADDEN	JAMES	$ 131,299.00
PUBLIC SAFETY	POLICE	CAPTAIN	VACANT		$ 131,299.00
PUBLIC SAFETY	POLICE	CAPTAIN	RICHARDSON	RAYMOND	$ 131,299.00
PUBLIC SAFETY	POLICE	CAPTAIN	STAVELEY	KEVIN	$ 131,299.00
PUBLIC SAFETY	POLICE	CAPTAIN	SULLIVAN	KEVIN	$ 131,299.00
PUBLIC SAFETY	POLICE	CAPTAIN	VACANT		$ 131,299.00
PUBLIC SAFETY	POLICE	LIEUTENANT	BUCKLEY	MARK	$ 117,883.00
PUBLIC SAFETY	POLICE	LIEUTENANT	BUSBY	WILLIAM	$ 117,883.00
PUBLIC SAFETY	POLICE	LIEUTENANT	COYLE	STEVEN	$ 113,168.00
PUBLIC SAFETY	POLICE	LIEUTENANT	CULLEN	JOHN	$ 117,883.00
PUBLIC SAFETY	POLICE	LIEUTENANT	GOLNER	BARRY	$ 113,168.00
PUBLIC SAFETY	POLICE	LIEUTENANT	HODGDON	JAMES	$ 117,883.00
PUBLIC SAFETY	POLICE	LIEUTENANT	KILBRIDE	TIMOTHY	$ 117,883.00
PUBLIC SAFETY	POLICE	LIEUTENANT	KILMARTIN	MICHAEL	$ 117,883.00
PUBLIC SAFETY	POLICE	LIEUTENANT	HUDON	GREGORY	$ 117,883.00
PUBLIC SAFETY	POLICE	LIEUTENANT	PENROSE	MATHEW	$ 117,883.00
PUBLIC SAFETY	POLICE	LIEUTENANT	CROWFORD	DONALD	$ 113,168.00
PUBLIC SAFETY	POLICE	LIEUTENANT	VACANT		$ 117,883.00
PUBLIC SAFETY	POLICE	LIEUTENANT	SIOPES	THOMAS	$ 117,883.00
PUBLIC SAFETY	POLICE	SERGEANT	BOYLE	DOUGLAS	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	CAPONE	DIANE	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	DALY	THOMAS	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	FAY	JAMES	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	LANGLOIS	MELISSA	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	FRECHETTE	DAVID	$ 101,667.00
PUBLIC SAFETY	POLICE	SERGEANT	FULLER	SCOTT	$ 105,903.00

PUBLIC SAFETY	POLICE	SERGEANT	GENDREAU	STEPHEN	$ 101,667.00
PUBLIC SAFETY	POLICE	SERGEANT	GIUFFRIDA	MICHAEL	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	GOLNER	TIMOTHY	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	LATHAM	JAMES	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	LEAVITT	RICHARD	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	LEBLANC	MARK	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	LOMBARD	THOMAS	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	LUMENELLO	CHRISTOPHER	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	MORRILL	STEPHEN	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	MURRAY	JOSEPH	$ 101,667.00
PUBLIC SAFETY	POLICE	SERGEANT	NOBREGA	FRANK	$ 101,667.00
PUBLIC SAFETY	POLICE	SERGEANT	NOBREGA	MARISOL	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	NOONE	JONATHAN	$ 101,667.00
PUBLIC SAFETY	POLICE	SERGEANT	ONEILL	STEVEN	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	OTERO	ANGEL	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	PANAGIOTAKOS	CHRISTOPHER	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	PEASLEE	DAVID	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	PERRIN	DANNY	$ 101,667.00
PUBLIC SAFETY	POLICE	SERGEANT	PRESCOTT	MICHAEL	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	QUIRBACH	DAVID	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	SANTOS	SHAUN	$ 105,903.00
PUBLIC SAFETY	POLICE	SERGEANT	SHEEHAN	JOHN	$ 101,667.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ALEXANDER	STEVEN	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ASAMOAH	GEORGE	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BEAUCHESNE	DAWN	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BELAND	STEPHEN	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BENHUMEA	JUAN	$ 52,394.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BERGERON	MICHAEL	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BERNARD	WILLIAM	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOMIL	KERRI	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOMIL	CHRISTOPHER	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BORODAWKA	JOSEPH	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOUASRI	EMALY	$ 57,359.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOURRET	RAYMOND	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOUTSELIS	JOHN	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOUVIER	MICHAEL	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOWLER	NATHAN	$ 69,786.00

PUBLIC SAFETY	POLICE	POLICE OFFICER	BRITO	DANNY	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BURD	JASON	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BUTH	SOBEN	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BYRNE	ERIN	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CALLAHAN	JOHN	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CALLAHAN	WILLIAM	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CAMARA	MICHAEL	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CASEY	PATRICK	$ 80,417.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CASSELLA	JAMES	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CASSELLA	MATTHEW	$ 52,394.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CESARZ	RICHARD	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CHRISTIANSEN	NIELS	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	COLLINS	CHAD	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	COLON	FEBY	$ 52,394.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	COMTOIS	JOSEPH	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CORMIER	RAYMOND	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CONROY	PHILLIP	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	COUGHLIN	LINDA	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	COUTURE	DAVID	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	COYLE	RYAN	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CZARNIONKA	CASIMIR	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DAIGLE	MICHAEL	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DALY	ANDREW	$ 77,201.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DAY	KRISTOFFER	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEANGELO	ANTONIA	$ 77,201.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DELANEY	CHRISTY	$ 80,417.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEMAIO	JAMES	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DENO	SOCRATES	$ 52,394.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DESILETS	RICHARD	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DESMARAIS	DANIEL	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DILLON	GARY	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DOKOS	NICHOLAS	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DOWER	MINDY	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DOWNS	CHRISTAL	$ 83,384.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DRAKOULAKOS	PETER	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DUCHARME	ADAM	$ 68,831.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DYER	ROBERT	$ 83,383.00

PUBLIC SAFETY	POLICE	POLICE OFFICER	EANG	ODOM	$ 52,394.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ERICKSON	COREY	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	FARNUM	MICHAEL	$ 85,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	FEEHAN	THOMAS	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	FENLON	TODD	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	FERNANDEZ	VINCENT	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	FERRY	DAVID	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	FIGUEROA	FELIX	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	FINN	BRADY	$ 52,394.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	FINN	JOHN	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	FLORENCE	WILLIAM	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GARCIA	JUAN	$ 64,334.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GARNEAU	KEVIN	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GATTO	JASON	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GEOFFROY	DAVID	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GILLAN	KEVIN	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GOLOJUCH	JOHN	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GOMEZ	OSCAR	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GONSALVES	CHRISTOPHER	$ 77,201.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GONZALEZ	FELIX	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GONZALEZ	JULIO	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GREENHALGE	FRANK	$ 52,394.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GRIFFIN	KYLE	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	HALLORAN	JEFFREY	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	HANSON	CHRISTIAN	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	HICKEY	THOMAS	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	HOUSTON	DANIEL	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	HULTGREN	THOMAS	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	HYDE	DANIEL	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	HYDE	ERIC	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	IGLESIAS	FELIX	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	JACQUES	CHRISTOPHER	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	JEAN	RAYMOND	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	JEAN	RAYMOND JR	$ 52,394.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KANDROTAS	MICHAEL	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KEEFE	BRIAN	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KEEFE	FRANCIS	$ 83,383.00

PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLEHER	JAMES	$ 64,334.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLEHER	PETER	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLY	CHRISTOPHER	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLY	JOSEPH	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLY	TRACY	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KEW	DAVID	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KIENG	BUNTHA	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KINNEY	BRIAN	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAFFERTY	THOMAS	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAGANAS	NICHOLAS	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LALLY	DAVID	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAMARCHE	DANIEL	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LANE	JAMES	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAVOIE	DAVID	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LEHMANN	RENEE	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LEVASSEUR	JASON	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LORENZI	JOSE	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MACDONALD	PATRICK	$ 64,334.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MALDONADO	FRANCISCO	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MANOUSOS	CHARLES	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MARSHALL	MICHAEL	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MARTIR	WILLIAM	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MASTAS	MATTHEW	$ 68,831.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MATOS	JAMES	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MCCABE	MATTHEW	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MCGRAIL	JASON	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MCMANUS	BRIAN	$ 57,359.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERCADO	CARLOS	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERCADO	JACQUELINE	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERCIER	SHERYL	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERRILL	JAKE	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERRILL	SCOTT	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MOORE	JEROME	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MOORE	KENNETH	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MORIARTY	DENNIS	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ODONNELL	AIDAN	$ 77,201.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	OEUR	MAO	$ 83,383.00

PUBLIC SAFETY	POLICE	POLICE OFFICER	OSBORN	CHRISTOPHER	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	OTERO	DANIEL	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	PAPPACONSTANTINOU	CHARLES	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	PARADISE	PAUL	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	PEACE	NADJA	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	PENDER	DAVID	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	PHAY	TONG	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	PHOTHIMATH	JUDY	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	PURCELL	BRENT	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	PURTELL	CHRISTOPHER	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	QUIGLEY	DAVID	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	QUIGLEY	JOHN	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	QUINONES	MIGUEL	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RAMIREZ	JOSE	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RAMOS	ALEXANDER	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RAYNE	ROBERT	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	REID	RONALD	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RICHARD	ROBERT	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIOS	LUIS	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIVERA	JONATHAN	$ 59,891.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIVERA	JOSE	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIVERA	RAFAEL	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROBBINS	PAUL	$ 68,831.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROJAS	GUILLERMO	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROURKE	BRIAN	$ 52,394.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROUSSELL	TIMOTHY	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROYER	RAYMOND	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RUDY	KORY	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SANDOVAL	JUAN	$ 57,359.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SANTIAGO	JOSE	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SAR	RASMEY	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SAUVE	SCOTT	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SAVARY	ALEX	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SHAW	KENNETH	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SIOPES	ARLENE	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SMITH	CHRISTOPHER	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SMITH	MICHAEL	$ 57,359.00

PUBLIC SAFETY	POLICE	POLICE OFFICER	SPINNEY	JOHN	$ 59,891.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ST ARNAUD	PETER	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SULLIVAN	TIMOTHY	$ 52,394.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SUONG	CHASE	$ 76,434.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	TETREAULT	THOMAS	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	TETREAULT	THOMAS A.	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	THOMAS	PAUL	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	TRUDEL	MARK	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACHON	RAYMOND	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VALLIANT	PHILIP	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VAN	KYLE	$ 77,201.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VARNEY	WALTER	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VELEZ	ARAMIZ	$ 52,394.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	WEBB	E.ANTHONY	$ 69,486.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	WHALEN	TIMOTHY	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	WITHYCOMBE	CRAIG	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	WITTS	KAREN	$ 83,383.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ZWICKER	BORDEN	$ 86,857.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 47,231.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 47,231.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 47,231.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 47,231.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 47,231.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 47,231.00
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PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 47,231.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 47,231.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 47,231.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 47,231.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 47,231.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 47,231.00
PUBLIC SAFETY	CIVILIAN	ADMINISTRATIVE ASSISTANT	CALLERY	CATHERINE	$ 46,575.00
PUBLIC SAFETY	CIVILIAN	ADMINISTRATIVE ASSISTANT	HANIFAN	KIMBERLY	$ 46,567.00
PUBLIC SAFETY	CIVILIAN	ADMINISTRATIVE ASSISTANT	THEMELIS	GEORGIA	$ 59,040.00

PUBLIC SAFETY	CIVILIAN	ANIMAL COMPLIANCE OFFICER	WOOD	DARLENE	$ 52,968.00
PUBLIC SAFETY	CIVILIAN	ANIMAL CONTROL ME03 LABORER	KUM	SARETH	$ 42,574.00
PUBLIC SAFETY	CIVILIAN	ANIMAL CONTROL OFFICER	POTTER	EVERETT	$ 52,350.00
PUBLIC SAFETY	CIVILIAN	ASST. FISCAL COORDINATOR	BORDELEAU	SUSAN	$ 45,536.00
PUBLIC SAFETY	CIVILIAN	BUDGET DIRECTOR	GENDRON	JOAN	$ 69,983.00
PUBLIC SAFETY	CIVILIAN	BUILDING CUSTODIAN	ZABIEREK	DOUGLAS	$ 39,875.00
PUBLIC SAFETY	CIVILIAN	COMPUTER TECHNICIAN	HOUGHTON	GEORGE	$ 71,529.00
PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	DESILETS	RACHEL	$ 41,892.00
PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	AUDETTE	ALISON	$ 49,565.00
PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	FERREIRA	MEGHAN	$ 55,120.00
PUBLIC SAFETY	CIVILIAN	CUSTODIAN	MOSSIO	JEAN	$ 39,521.00
PUBLIC SAFETY	CIVILIAN	DIRECTOR ADMINISTRATIVE SERVICES	OUELLETTE	CHARLES	$ 70,387.00
PUBLIC SAFETY	CIVILIAN	DIRECTOR VICTIM SERVICES	KHUN-LENG	SARAVON	$ 58,355.00
PUBLIC SAFETY	CIVILIAN	EXECUTIVE SECRETARY	THERIAULT	JILL	$ 54,915.00
PUBLIC SAFETY	CIVILIAN	GRANT FISCAL COORDINATOR	MARTEL-TERILLI	GALE	$ 46,645.00
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	COOK	JACQUELINE	$ 41,964.00
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	PARKER	JESSICA	$ 42,345.00
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	ROTH	KAREN	$ 42,345.00
PUBLIC SAFETY	CIVILIAN	MOTOR EQUIPMENT REPAIRMAN	MENDES	ANDREW	$ 35,998.00
PUBLIC SAFETY	CIVILIAN	NIBRS TRACKING ANALYST	DONOHUE	RENEE	$ 40,269.00
PUBLIC SAFETY	CIVILIAN	POLICE MECHANIC	TSOUPRAKOS	KYRIAKOULIS	$ 58,991.00
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	KENNEY	DEBORAH	$ 46,390.00
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	KONDRA	DOREEN	$ 38,129.00
PUBLIC SAFETY	CIVILIAN	PROGRAM ANALYST	SMITH	ROBIN	$ 75,455.00
PUBLIC SAFETY	CIVILIAN	PROGRAM MANAGER	CARTER	ELLEN	$ 52,009.00
PUBLIC SAFETY	CIVILIAN	PROGRAM MANAGER	MISSETT	MATTHEW	$ 47,411.00
PUBLIC SAFETY	CIVILIAN	DIRECTOR PUBLIC SAFETY RESEARCH AND DEVELOPMENT	BALLOTTA	MARYANN	$ 84,203.00
PUBLIC SAFETY	CIVILIAN	SIGN PAINTER	CHARTIER	JAMES	$ 41,602.00
PUBLIC SAFETY	CIVILIAN	SUPERVISOR SIGN SHOP	COOPER	JOHN	$ 62,375.00
PUBLIC SAFETY	CIVILIAN	SYSTEM ADMINISTRATOR	KIM	ANDY	$ 79,220.00
PUBLIC SAFETY	CIVILIAN	TRAINING COORDINATOR	HUMPHREY	RANDALL	$ 21,611.00
PUBLIC SAFETY	CIVILIAN	VICTIM SERVICES ADVOCATE	VACANT		$ 46,785.00
PUBLIC SAFETY	CIVILIAN	VOLUNTEER COORDINATOR	CALLERY	SHARON	$ 37,249.00
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	DUPRAS	DANIEL	$ 36,127.00
PUBLIC SAFETY	CIVILIAN	INTERVENTION COORDINATOR	MILES	MICHAEL	$ 21,610.80

PUBLIC SAFETY	DETENTION	SUPERVISOR OF DETENTION ATTNDS	SCHAFFER	JUDY	$ 47,972.00
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	SHANAHAN	KYLE	$ 42,535.00
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	JOHNSON	BRIAN	$ 39,669.00
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	SHURTLEFF	DONNA	$ 43,610.00
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	GAUTHIER	PHILIP	$ 35,419.00
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	HADLEY	PAUL	$ 31,975.00
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	PILATO	ROBIN	$ 36,379.00
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	VACANT		$ 31,139.00
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	TETREAULT	SHAWN	$ 36,379.00
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	VACANT		$ 53,119.00
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	PARIS	STEPHEN	$ 53,119.00
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	PELLETIER	DENISE	$ 53,119.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	CALLERY	CHRISTOPHER	$ 48,290.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	CHEAM	LY	$ 48,290.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	COOPER	THERESE	$ 48,290.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	DALY	DENNIS	$ 48,290.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	ENGVIK	KAREN	$ 44,538.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	FERNANDEZ	JACQUELINE	$ 48,290.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	GAGNON	AMANDA	$ 46,063.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	GANNON	BARRY	$ 47,476.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	KOUY	DEN	$ 48,290.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	LEMAY	CHRISTOPHER	$ 43,794.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	MAILLE	ANGELA	$ 48,290.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	MASON	MICHAEL	$ 48,290.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	NEVILLE	LORI	$ 48,290.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	MORRILL	REBECCA	$ 45,840.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	OCONNELL	SEAN	$ 48,290.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	PAGE	CHRISTINA	$ 48,290.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	PIERZYNSKI	DEBRA	$ 48,290.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	SHEEHAN	MATTHEW	$ 48,042.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	SHEEHAN	TARA	$ 48,290.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	SIMPSON	ERIN	$ 48,290.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	WESTAWAY	DANIEL	$ 43,794.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	WILLIAMS	SHERNELLE	$ 47,895.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	ZAWADZKI	MICHAEL	$ 48,290.00

PUBLIC SAFETY	TRAFFIC	HEAD CLERK	KELLEY	SHIRLEY	$ 48,394.00
PUBLIC SAFETY	TRAFFIC	WF MTR REPAIRMAN/MAINTENANCE	DAY	RICHARD	$ 45,580.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	ABNEY	THOMAS	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	VACANT		$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	CATTON	WALTER	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	CLARK	GEORGE	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	DEAMICIS	GEORGE	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	FARMER	LORRAINE	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	FRIZZELL	DORIS	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	GONYEA	ROBIN	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	VACANT		$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	KONDZIOLKA	STEPHEN	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	LANE	JOAN	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	LASORSA	DEBRA	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	LEKITES	ROBERT	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MAPAKIO	PATRICIA	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MARTIN	FRANCIS	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MCGRATH	CHERYL	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MCMULLEN	KATHLEEN	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MURPHY	JUDITH	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	PATENAUDE	HAZEL	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	RIVANIS	RUTHELYN	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	SANCHEZ	MILDRED	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	SIRIOS	RICHARD	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	VANDINTER	MARIANNE	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	WEDGE	PATRICIA	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	WHITE	ANN	$ 7,787.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	WRIGHT	BRITNEY	$ 7,787.00
PUBLIC SAFETY	FIRE	FIRE CHIEF	WINWARD	JEFFREY	$ 158,560.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	DESTREMPE	ROBERT	$ 105,277.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	DOWLING	JOHN	$ 103,870.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	GILLIGAN	THOMAS	$ 103,870.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	MCCABE	PATRICK	$ 105,277.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	MCGUANE	MARK	$ 105,277.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	VACANT		$ 105,277.00

PUBLIC SAFETY	FIRE	DEPUTY CHIEF	PANNETON	RODNEY	$ 103,870.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	QUINLAN	GARRETT	$ 105,277.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	ROTH	JOSEPH	$ 103,870.00
PUBLIC SAFETY	FIRE	CAPTAIN	BEANE	ROBERT	$ 87,901.00
PUBLIC SAFETY	FIRE	CAPTAIN	CALAVRITINOS	ARTHUR	$ 87,901.00
PUBLIC SAFETY	FIRE	CAPTAIN	CASEY	TIMOTHY	$ 87,901.00
PUBLIC SAFETY	FIRE	CAPTAIN	CHARRON	PHILLIP	$ 90,717.00
PUBLIC SAFETY	FIRE	CAPTAIN	DOWLING	BRETT	$ 87,901.00
PUBLIC SAFETY	FIRE	CAPTAIN	DOWNES	TIMOTHY	$ 87,901.00
PUBLIC SAFETY	FIRE	CAPTAIN	FAHEY	JOHN	$ 87,901.00
PUBLIC SAFETY	FIRE	CAPTAIN	GALLAGHER	PETER	$ 89,309.00
PUBLIC SAFETY	FIRE	CAPTAIN	GIKAS	JEFFERY	$ 87,901.00
PUBLIC SAFETY	FIRE	CAPTAIN	KELLY	FRANCIS	$ 89,309.00
PUBLIC SAFETY	FIRE	CAPTAIN	KILBRIDE	NATHAN, T.	$ 87,901.00
PUBLIC SAFETY	FIRE	CAPTAIN	MCCULLOUGH	THOMAS	$ 89,309.00
PUBLIC SAFETY	FIRE	CAPTAIN	NORMANDIN	JAMES	$ 89,309.00
PUBLIC SAFETY	FIRE	CAPTAIN	STRUNK	JASON	$ 89,309.00
PUBLIC SAFETY	FIRE	LIEUTENANT	BACCAM	SOUTTHAVONE	$ 82,396.00
PUBLIC SAFETY	FIRE	LIEUTENANT	BOLDRIGHINI	MICHAEL	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	BULGER	TIMOTHY	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	CARROLL	RYAN	$ 74,916.00
PUBLIC SAFETY	FIRE	LIEUTENANT	CARVALHO	RYAN	$ 76,986.00
PUBLIC SAFETY	FIRE	LIEUTENANT	CASEY	KEVIN	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	CASSELLA	ANTHONY	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	CASSELLA	PAUL	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	COLEMAN	ANTHONY	$ 80,326.00
PUBLIC SAFETY	FIRE	LIEUTENANT	COUILLARD	JOHN	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	CRABTREE	ROBERT	$ 82,396.00
PUBLIC SAFETY	FIRE	LIEUTENANT	EATON	DANIEL	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	GAUVREAU	JASON	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	HAMILTON	JAMES	$ 76,986.00
PUBLIC SAFETY	FIRE	LIEUTENANT	KEENE	DAVID	$ 78,919.00
PUBLIC SAFETY	FIRE	LIEUTENANT	KILBRIDE	THOMAS	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	LAFERRIERE	EUGENE	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	LAFONTAINE	ANDRE	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	LATHAM	FRANCIS	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	LEDOUX	LAURENCE	$ 80,988.00

PUBLIC SAFETY	FIRE	LIEUTENANT	LUNA	JOSHUA	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	LYKO	NORMAN	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	MELLO	STEPHEN	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	MCCAULEY	KEVIN	$ 76,986.00
PUBLIC SAFETY	FIRE	LIEUTENANT	MCCLUSKEY	MICHAEL	$ 82,396.00
PUBLIC SAFETY	FIRE	LIEUTENANT	MCDOWELL	SCOTT	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	PRINDLE	SEAN	$ 74,916.00
PUBLIC SAFETY	FIRE	LIEUTENANT	POIRIER	KEITH	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	POTTER	BRYANT	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	QUEALY	SEAN	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	READY	SEAN	$ 82,396.00
PUBLIC SAFETY	FIRE	LIEUTENANT	RIVERA	JOSE	$ 82,396.00
PUBLIC SAFETY	FIRE	LIEUTENANT	RYAN	MICHAEL	$ 82,396.00
PUBLIC SAFETY	FIRE	LIEUTENANT	RYDER	CHRISTOPHER	$ 82,396.00
PUBLIC SAFETY	FIRE	LIEUTENANT	SEAGER	ERIC	$ 83,804.00
PUBLIC SAFETY	FIRE	LIEUTENANT	SILVA	MICHAEL	$ 82,396.00
PUBLIC SAFETY	FIRE	LIEUTENANT	SIROIS	SHAWN	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	SOUCY	STEPHEN	$ 78,919.00
PUBLIC SAFETY	FIRE	LIEUTENANT	SOUCY	THOMAS	$ 74,916.00
PUBLIC SAFETY	FIRE	LIEUTENANT	SOUSA	HERMAN	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	STELMOKAS	MARY	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	SULLIVAN	JOHN	$ 80,988.00
PUBLIC SAFETY	FIRE	LIEUTENANT	UNDERWOOD	THOMAS	$ 78,919.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ANDRE	RICHARD	$ 65,779.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ARMSTRONG	CHRISTOPHER	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BACCAM	SOUVANKHAM	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAIN	DANIEL	$ 56,403.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAIN	TIMOTHY	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAXLEY	JEFFREY	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BERLUS	VICTOR	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BOISVERT	CHRISTIAN	$ 66,441.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BOUDREAU	JAMES	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BROUGHEY	RYAN	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUE	JOHN	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUGLER	ROBERT	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUGLER	STEVEN	$ 56,403.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CALLAHAN	MICHAEL	$ 70,443.00

PUBLIC SAFETY	FIRE	FIREFIGHTER	CAMPBELL	MATTHEW	$ 69,781.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CENTENO	EDGARDO	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CENTENO	GABRIEL	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHRISTIAN	JASON	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHUM	SOPHORN	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CLEMENT	JOSPEH	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	COOPER	BENNIE	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	COOPER	JOSEPH	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	COREY	WILLIAM	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CORTEZ	ROGER	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	COUILLARD	BRYAN	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	COUPAL	JEREMY	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CRONK	ANTHONY	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CRUZ	SANTOS	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DASILVA	STEVEN	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DEGRECHIE	CELINE	$ 71,851.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DEJESUS	ERIC	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DEXTER	MICHAEL	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DIAZ	JOHN	$ 71,851.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	JAMES	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	MICHAEL	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	KEVIN	$ 59,225.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOMINGUEZ	ELVIN	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOUGHTY	MICHAEL	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOWLING	ADAM	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUFFY	DAVID	$ 56,403.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUPREY	CHRISTOPHER	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUPREY	ROBERTO	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	FELDE	CHRISTOPHER	$ 65,779.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	FOOTE	KEVIN	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	FROST	MICHAEL	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GAGNE	RICHARD	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GANNON	DANIEL	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GARCIA	RICARDO	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GARCIA	WILLIAM	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GENDRON	WILLIAM	$ 59,225.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GLEN	WILLIAM	$ 70,443.00

PUBLIC SAFETY	FIRE	FIREFIGHTER	GOMEZ	TATIANA	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GONZALEZ	MIGDOEL	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GOYETTE	DONALD	$ 66,441.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GRIMES	MICHAEL	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GROOMS	DARRYN	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	HARLAND	WILLIAM	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	HAUGHT	MICHAEL	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	HEGARTY	NEIL	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	HOWELL	MICHAEL	$ 66,441.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	HUMPHREY	WALTER	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	JACKSON	CHRISTOPHER	$ 66,441.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	JANEIRO	MICHAEL	$ 69,781.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	JIMENEZ	OSCAR	$ 66,441.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	JONES	JASON	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	JONES	KEVIN	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	KOUY	BUNTHA	$ 59,225.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LACHANCE	PAUL	$ 66,441.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LAPOINTE	KEVIN	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LATOUR	RICHARD	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LEITE	ANTHONY	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOMBARD	KEVIN	$ 61,295.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOPEZ	ALEX	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOTTI	EDWARD	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOZADA	HENRY	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LY	JUSTIN	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LYLE	STEPHEN	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	LUIS	$ 66,441.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	ROBERT	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	MANUEL	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	NATHAN	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCCABE	PATRICK	$ 66,441.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCGUIRE	MICHAEL	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCHUGH	JOSEPH	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCNEIL	DAVID	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCSWIGGIN	ROBERT	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MERCADO	EZEQUIEL	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MERRICKS	TROY	$ 70,443.00

PUBLIC SAFETY	FIRE	FIREFIGHTER	MORALES	ELIZABETH	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MORALES	JOSE	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MURPHY	SEAN	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	NEWELL	JOHN	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	NEWELL	MATTHEW	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	NUON	KHEMARO	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ODONNELL	MICHAEL	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ORTOLANI	KEITH	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	PASTRANA	JULIO	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	PASTRANA	JULIO JR.	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	PATTERSON	JARED	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	PEKKALA	BRUCE	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	PEREZ	NELSON	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	POIRIER	MARC	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	POITRAS	BRIAN	$ 71,851.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	POITRAS	JOSHUA	$ 69,781.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	PROVENCHER	DAVID	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	QUADROS	GARY	$ 66,441.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RAMOS	GEORGE	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RATTY	BENJAMIN	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	REID	PAUL	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	FRANKIE	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	GILCAESAR	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBERTSON	ANDREW	$ 61,295.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBERTSON	MATTHEW	$ 56,403.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBLES	LUIS	$ 59,225.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROCHELEAU	JUSTIN	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	JOSUE	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	LUIS	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	WILFREDO	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROMAN	BILLY	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROY	MATHEW	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RUIZ	JOSEPH	$ 69,781.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RYAN	NICHOLAS	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	SABETTI	ANTHONY	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	SANTOS	BRENDA	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	SANTOS	MICHAEL	$ 64,371.00

PUBLIC SAFETY	FIRE	FIREFIGHTER	SAVAGE	TIMOTHY	$ 60,632.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	SHARKEY	WILLIAM	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	SILVA	MARIO	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	SO	CHANTH	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	TORRES	HECTOR E	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	TORRES	HECTOR M	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	TORRES	OSCAR	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	UNDERWOOD	RYAN	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	VARGA	RAYMOND	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	VELEZ	MARLENE	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	WADE	DOUGLAS	$ 68,374.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	WARD	MATTHEW	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	WEBER	HANS	$ 70,443.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	WILLIAMS	HARRISON	$ 54,333.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	WILSON	BENJAMIN	$ 64,371.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT		$ 49,442.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT		$ 49,442.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT		$ 49,442.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT		$ 49,442.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT		$ 49,442.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT		$ 49,442.00
PUBLIC SAFETY	FIRE	BUSINESS MANAGER	COATES	TARA MARIE	$ 71,465.00
PUBLIC SAFETY	FIRE	MECHANIC	PATENAUDE	RAYMOND	$ 62,059.00
PUBLIC SAFETY	FIRE	EMERGENCY MGMT COORD	ROSE	GEORGE	$ 43,013.00
PUBLIC SAFETY	FIRE	ADMINISTRATIVE ASSISTANT	HOWARD	DEBORAH	$ 51,246.00
PUBLIC SAFETY	FIRE	MOTOR EQUIPMENT REPAIRMAN	MCMENIMAN	CHARLES	$ 43,124.00
PUBLIC SAFETY	FIRE	IT ASSISTANT (PT)	FONTAINE	JEFFREY	$ 22,259.00
PUBLIC SAFETY	FIRE	HEAD CLERK	VAIL	SHERROLD	$ 42,345.00
DPW	FINANCE/ADMIN	ASST. CITY MANAGER/PUBLIC WORKS COMMISSIONER	SNOW	RALPH	$ 124,922.00
DPW	FINANCE/ADMIN	DEPUTY DIRECTOR ADMINISTRATION AND FINANCE	JIM	TROUP	$ 87,180.00
DPW	FINANCE/ADMIN	OFFICE MANAGER	BRADY	MICHELLE	$ 62,412.00
DPW	FINANCE/ADMIN	ADMINISTRATIVE ASSISTANT	COOPER	DAWN	$ 58,130.00
DPW	FINANCE/ADMIN	PRINCIPAL CLERK	RICHARDS	GARY	$ 40,734.00
DPW	FINANCE/ADMIN	PRINCIPAL CLERK	OULLETTE	MAUREEN	$ 40,734.00

DPW	FINANCE/ADMIN	ACCOUNTANT	PILATO	LISA	$ 45,536.00
DPW	ENGINEERING	CITY ENGINEER	DEMEO	LISA	$ 103,010.00
DPW	ENGINEERING	PROV. CIVIL ENGINEER, GR. 4	CADY	JOSEPH	$ 71,084.00
DPW	ENGINEERING	PROV. CIVIL ENGINEER, GR. 4	MADRID	MARIO	$ 65,646.00
DPW	ENGINEERING	PROV. CIVIL ENGINEER, GR. 4	GLEASON	JOHN	$ 70,483.00
DPW	ENGINEERING	PRINCIPAL CLERK	GAGNIERE	CATHY	$ 47,874.00
DPW	ENGINEERING	SR. CIVIL ENGINEER, GR. 5	MOLONEY	PETER	$ 78,128.00
DPW	ENGINEERING	CONSTRUCTION INSPECTOR	ASSENZA	JOSEPH	$ 58,040.00
DPW	LANDS & BUILDINGS	DEPUTY COMMISSIONER-LANDS/BLDG	GREEN	JAMES	$ 74,630.00
DPW	LANDS & BUILDINGS	GENERAL FOREMAN-HVAC	CONLON	THOMAS	$ 61,956.00
DPW	LANDS & BUILDINGS	SENIOR BULING CUSTODIAN	NOEL	JAMES	$ 42,563.00
DPW	LANDS & BUILDINGS	BUILDING CUSTODIAN	DEAN	HOLLY	$ 39,875.00
DPW	LANDS & BUILDINGS	CUSTODIAN/ GROUNDSKEEPER	GARABEDIAN	ANDREW	$ 39,875.00
DPW	LANDS & BUILDINGS	BRICK MASON/CRAFTSMAN	JUTRAS	GERARD	$ 41,401.00
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	CHAU	DANNY	$ 45,916.00
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	ELLIS	JEFFREY	$ 45,916.00
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	FLEMING	KEVIN	$ 45,916.00
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	LUCKEN	BRUCE	$ 45,916.00
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	PELLETIER	RICHARD	$ 45,916.00
DPW	LANDS & BUILDINGS	CHEM APP/FOREMAN	PILATO	GEORGE	$ 55,192.00
DPW	LANDS & BUILDINGS	CITY ELECTRICIAN	COUTU	STEVEN	$ 90,029.00
DPW	LANDS & BUILDINGS	ELECTRICIAN MASTER	JEZAK	JOSEPH	$ 58,261.00
DPW	LANDS & BUILDINGS	ELECTRICIAN MASTER	KENNEY	JOHN	$ 58,077.00
DPW	LANDS & BUILDINGS	ELECTRICIAN JOURNEYMAN/FR ALAR	FULLER	MATTHEW	$ 52,537.00
DPW	LANDS & BUILDINGS	ELECTRICIAN JOURNEYMAN/FR ALAR	KELLEHER	DANIEL II	$ 55,371.00
DPW	LANDS & BUILDINGS	ELECTRICIAN HELPER/ TRAFFIC MAINTENANCE	KELLEHER	DANIEL III	$ 55,371.00
DPW	LANDS & BUILDINGS	ELECTRICIAN JOURNEYMAN/FR ALAR	VACANT		$ 52,000.00
DPW	LANDS & BUILDINGS	HVAC TECHNICIAN, CRAFTSMAN	RENAUD	MICHAEL	$ 52,946.00
DPW	LANDS & BUILDINGS	HVAC TECHNICIAN, CRAFTSMAN	SANDELLI	MATTHEW	$ 52,946.00
DPW	LANDS & BUILDINGS	HVAC TECHNICIAN, CRAFTSMAN	LUNA	ALMANDO	$ 51,001.00
DPW	LANDS & BUILDINGS	MEO GRADE I/LABORER	ZAPATKA	EDWIN	$ 46,505.00
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	MARION	MATTHEW	$ 50,734.00
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	FLETCHER	JEFFREY	$ 52,372.00

DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	SMITH	DAVID	$ 52,946.00
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	TIERNEY	HARRY	$ 54,027.00
DPW	LANDS & BUILDINGS	BLDG CUSTODIAN/GROUNDSKEEPER	CHRISTAKOS	DORIS	$ 39,875.00
DPW	LANDS & BUILDINGS	ROOFER/CRAFTSMAN	LADEBAUCHE	ERIC	$ 45,322.00
DPW	LANDS & BUILDINGS	WKG FRMN/CARP/CRFT/L	BASNETT	RONALD	$ 50,508.00
DPW	LANDS & BUILDINGS	WKG FRMN/MASON/CRFT/L	LAMARRE	BRIAN	$ 49,686.00
DPW	LANDS & BUILDINGS	WKG FRMN/ PAINTER-GLAZER	VACANT		$ 46,000.00
DPW	LANDS & BUILDINGS	WKG FRMN/PLUMBER/IRRIGATION SPEC	RIVARD	GLEN	$ 57,504.00
DPW	LANDS & BUILDINGS	WKG FRMN/ ROOFER/CRFT/L	MORRISETTE	ROBERT	$ 49,854.00
DPW	LANDS & BUILDINGS	WKG FRMN/HVAC TECH/CRFT/L	TARSA	WILLIAM	$ 56,243.00
DPW	LANDS & BUILDINGS	WKG FRMN/ SIGNAL MAINT/ F. A.	VACANT		$ 52,000.00
DPW	STREETS	DEPUTY COMMISSIONER STREETS	PATENAUDE	EDWARD	$ 74,678.00
DPW	STREETS	GENERAL FOREMAN-STREETS	BENOIT	STEPHEN	$ 61,284.00
DPW	STREETS	MAINT. MAN	MEYERS	DEREK	$ 33,287.00
DPW	STREETS	MEO GR. III/LABORER	BALAMOTIS	GREG	$ 39,144.00
DPW	STREETS	MEO GR. III/LABORER	BARRON	MARK	$ 43,444.00
DPW	STREETS	MEO GR. III/LABORER	BLUM	BRANDEN	$ 43,444.00
DPW	STREETS	MEO GR. III/LABORER	DONOVAN	JAMES	$ 43,444.00
DPW	STREETS	MEO GR. III/LABORER	HOWE	KEVIN	$ 40,504.00
DPW	STREETS	MEO GR. III/LABORER	LEHMAN	JEFFREY	$ 43,444.00
DPW	STREETS	MEO GR. III/LABORER	LYONS	JOHN	$ 43,444.00
DPW	STREETS	MEO GR. III/LABORER	PROUX	CARL	$ 43,444.00
DPW	STREETS	MEO GR. III/LABORER	ROBICHAUD	KEVIN	$ 46,504.00
DPW	STREETS	MEO GR. III/LABORER	SUPRENANT	JEFFREY	$ 46,504.00
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR	BUTZ	ADAM	$ 43,576.00
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR/WELDER	BERMAN	CRAIG	$ 49,100.00
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR	ROCHA	TYLER	$ 45,000.00
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR	MACKARA	CHEA	$ 42,656.00
DPW	STREETS	MOTOR EQUIPMENT REPAIRMAN	VALLOIS	DENNIS	$ 43,228.00
DPW	STREETS	RECYCLING COORDINATOR	WELLENSTEIN	GUNTHER	$ 57,606.00
DPW	STREETS	RECYCLING ENFORCEMENT COORDINATOR	DOUK	SOVANARY	$ 41,303.00
DPW	STREETS	WKG FRMN MOTOR EQUIPMNT REPAIRMN	SILVA	ANDY	$ 55,713.00

DPW	STREETS	WKG. FOREMAN/MAINTENANCE	OMALLEY	MICHAEL	$ 44,137.00
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECALIST/LAB	DYMENT	DAVID	$ 48,422.00
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECALIST/LAB	PATENAUDE	JOHN	$ 47,579.00
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECALIST/TREE CLIMBER	BALOUS	MICHEAL	$ 46,504.00
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECALIST/LAB	RILEY	WILLIAM	$ 47,579.00
DPW	PARKS	COMMISSIONER	BELLEGARDE	THOMAS	$ 106,036.00
DPW	PARKS	SUPERINTENDENT OF PARKS	PURTELL	STEPHEN	$ 86,280.00
DPW	PARKS	PARK FOREMAN	PERRY	DAVID	$ 58,554.00
DPW	PARKS	ADMINISTRATIVE ASSISTANT	CORKERY	THERESA	$ 48,688.00
DPW	PARKS	CHIEF MAINTENANCE CRAFTSMAN	APOSTOLOS	CHRISTOS	$ 53,170.00
DPW	PARKS	DOWNTOWN MANAGER/MEO III/CRAFTSMAN/LAB	LARKIN	EDWARD	$ 53,231.00
DPW	PARKS	GROUND/MAINTENANCE MEOI/LAB	ROBICHAUD	NICHOLAS	$ 42,187.00
DPW	PARKS	JUNIOR CLERK (PART TIME)	COUPE	LISA	$ 16,000.00
DPW	PARKS	MAINTENANCE MAN	PIRES	ANTHONY	$ 34,415.00
DPW	PARKS	MAINTENANCE MAN	SANTIAGO	LUIS	$ 40,249.00
DPW	PARKS	MEO GR. I LABORER	ZANNONI	TIMOTHY	$ 36,745.00
DPW	PARKS	MEO GR. III/LABORER	CHOATE	DAVID	$ 43,443.00
DPW	PARKS	MEO GR. III/LABORER	DUMAS	ARMAND	$ 43,542.00
DPW	PARKS	MEO GR. III/LABORER	CARUSO	DAVID	$ 43,443.00
DPW	PARKS	MEO GR. III/LABORER	LAFLAMME	KEVIN	$ 43,443.00
DPW	PARKS	PARK MAINTENANCE/CRAFTSMAN/LAB	KRAUS	THOMAS	$ 46,610.00
DPW	PARKS	PARKS MAINTENANCE MAN MEO1	OMALLEY	MICHAEL	$ 43,084.00
DPW	PARKS	PARKS MAINTENANCE MAN MEO1	ROBINSON	COREY	$ 41,883.00
DPW	PARKS	STADIUM MNGR CRAFTSMN/MEO3/LAB	LAROCHELLE	RICHARD	$ 52,946.00
DPW	PARKS	STOCKROOM MAINTENANCE	CASEY	DONALD	$ 43,084.00
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEJESUS	COREY	$ 44,121.00
DPW	PARKS	WKG. FOREMAN/WELDER/CRAFTSPERSON	PICKARD	ROBERT	$ 44,536.00
DPW	PARKS	WKG. FOREMAN/ LABORER	WILLIAMS	PETER	$ 39,900.00
DPW	PARKS	WKG. FOREMAN/MEO I/LABORER	HERON	DEREK	$ 41,693.00

DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	VACANT		$ 42,973.00
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	VACANT		$ 47,579.00
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEMANGE	DAVID	$ 47,925.00
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEMANGE	RICHARD	$ 47,579.00
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEROSA	ALFRED	$ 47,579.00
DPW	CEMETERY	MEO3 LABORER	LITTLE	MARK	$ 47,056.00
DPW	CEMETERY	CEMETERY MANAGER/MEO CRAFTSMAN/LABOR	GAVIN	KEVIN	$ 58,241.00
DPW	CEMETERY	ADMINISTRATIVE ASSISTANT	VACANT		$ 47,780.00
DPW	CEMETERY	HEAD CLERK	DAIGLE	DIANNE	$ 42,345.00
HHS	HEALTH	BOARD OF HEALTH CHAIRPERSON	KEEGAN	JO ANN	$ 2,200.00
HHS	HEALTH	BOARD OF HEALTH MEMBER	DONOVAN	JOHN	$ 1,600.00
HHS	HEALTH	BOARD OF HEALTH MEMBER	HALL	KERRY	$ 1,600.00
HHS	HEALTH	BOARD OF HEALTH MEMBER	KELLY	CRAIG	$ 1,600.00
HHS	HEALTH	BOARD OF HEALTH MEMBER	GALVIN III	WILLIAM	$ 1,600.00
HHS	HEALTH	SECRETARY, BOARD OF HEALTH (STIPEND)	ALEXANDER	KERRY	$ 2,500.00
HHS	HEALTH	HEALTH DIRECTOR	VIGROUX	KERRAN	$ 97,834.00
HHS	HEALTH	DEPUTY DIRECTOR OF FINANCE	COX	DONNA	$ 74,450.00
HHS	HEALTH	HEAD ADMINISTRATIVE CLERK	ALEXANDER	KERRY	$ 49,454.00
HHS	HEALTH	HEAD CLERK	MCMAHON	KRISTIN	$ 40,861.00
HHS	HEALTH	OUTREACH HEALTH EDUCATOR	WITTS	DANIEL	$ 42,472.00
HHS	HEALTH	TEMPORARY CUSTODIAN	GEOFFROY	JOSEPH	$ 7,517.00
HHS	HEALTH	NURSE COORDINATOR	MOFFETT	MARYBETH	$ 75,364.00
HHS	HEALTH	CLINICAL NURSE MNGR	GALLAGHER	LINDA	$ 68,514.00
HHS	HEALTH	CLINICAL NURSE MNGR	DURKIN	CHRISTINE	$ 68,514.00
HHS	HEALTH	CLINICAL NURSE MNGR	GUAY	LAURIE	$ 68,514.00
HHS	HEALTH	PH NURSE/SCHOOLS	ASSELIN	COLLEEN	$ 60,018.00
HHS	HEALTH	PH NURSE/SCHOOLS	BOUTIN	NANCY	$ 53,965.00
HHS	HEALTH	PH NURSE/SCHOOLS	BUOTE	SUSAN	$ 54,667.00
HHS	HEALTH	PH NURSE/SCHOOLS	CASTLE	CAROL	$ 54,667.00
HHS	HEALTH	PH NURSE/SCHOOLS	CHANDONNET	DAWN	$ 53,442.00
HHS	HEALTH	PH NURSE/SCHOOLS	CRISAFULLI	PATRICIA	$ 54,667.00
HHS	HEALTH	PH NURSE/SCHOOLS	DESRUISSEAUX	HOPE	$ 53,233.00

HHS	HEALTH	PH NURSE/SCHOOLS	VACANT		$ 54,457.00
HHS	HEALTH	PH NURSE/SCHOOLS	FISHER	JANE	$ 54,667.00
HHS	HEALTH	PH NURSE/SCHOOLS	FRYE	TERESA	$ 54,667.00
HHS	HEALTH	PH NURSE/SCHOOLS	GRZYB	GRETCHEN	$ 52,023.00
HHS	HEALTH	PH NURSE/SCHOOLS	HAYHURST	TAMI	$ 54,667.00
HHS	HEALTH	PH NURSE/SCHOOLS	HEATH	ERIN	$ 54,667.00
HHS	HEALTH	PH NURSE/SCHOOLS	HUMPHREY	JESSICA	$ 53,422.00
HHS	HEALTH	PH NURSE/SCHOOLS	HURTON	ANNE	$ 58,446.00
HHS	HEALTH	PH NURSE/SCHOOLS	HUYNH	HUYEN	$ 54,667.00
HHS	HEALTH	PH NURSE/SCHOOLS	KENNEDY	CAROLINE	$ 54,667.00
HHS	HEALTH	PH NURSE/SCHOOLS	KOTFILA	KARRIE	$ 54,667.00
HHS	HEALTH	PH NURSE/SCHOOLS	LAWLOR	MARY	$ 54,667.00
HHS	HEALTH	PH NURSE/SCHOOLS	MASSE	BETH	$ 60,018.00
HHS	HEALTH	PH NURSE/SCHOOLS	MCDERMOTT	TRACY	$ 60,018.00
HHS	HEALTH	PH NURSE/SCHOOLS	MCGRATH	COLLEEN	$ 52,976.00
HHS	HEALTH	PH NURSE/SCHOOLS	MCLAUGHLIN	MARY	$ 52,588.00
HHS	HEALTH	PH NURSE/SCHOOLS	MCNEIL	ROBERTA	$ 53,776.00
HHS	HEALTH	PH NURSE/SCHOOLS	MOTE	RONALD	$ 60,018.00
HHS	HEALTH	PH NURSE/SCHOOLS	OMEARA	JILL	$ 58,063.00
HHS	HEALTH	PH NURSE/SCHOOLS	REIS	LINDSEY	$ 52,214.00
HHS	HEALTH	PH NURSE/SCHOOLS	SULLIVAN	PATRICIA	$ 60,018.00
HHS	HEALTH	PH NURSE/SCHOOLS	ZAIM	MARY	$ 59,730.00
HHS	HEALTH	PROGRAM DIRECTOR - TOBACCO	PUNGIRUM	CESAR	$ 59,032.00
HHS	HEALTH	VISION/HEARING SCREENING TECH	LEIGHTON	MARGARET	$ 10,336.00
HHS	HEALTH	VISION/HEARING SCREENING TECH	LINNEHAN	HEIDI	$ 10,336.00
HHS	HEALTH	CLERK	CHHAY	KIMHOUY	$ 9,761.00
HHS	HEALTH	OUTREACH WORKER	VACANT		$ 40,217.00
HHS	HEALTH	OUTREACH HEALTH EDUCATOR	VACANT		$ 35,923.00
HHS	HEALTH	OUTREACH WOKER (LGH)	VACANT		$ 40,000.00
HHS	HEALTH	PH NURSE MANAGER/CLINICS	MCHATTON	PAULA	$ 68,826.00
HHS	HEALTH	CLINIC BASED REGISTERED NURSE	DASILVA	COLLEEN	$ 62,569.00
HHS	HEALTH	CLINIC BASED REGISTERED NURSE	MCCARTHY	MARYELLEN	$ 58,540.00
HHS	HEALTH	CLINIC BASED REGISTERED NURSE	SAWYER	JENNIFER	$ 58,216.00
HHS	COUNCIL ON AGING	COUNCIL ON AGING DIRECTOR	RAMALHO	MICHELLE	$ 74,450.00
HHS	COUNCIL ON AGING	OUTREACH WORKER	LEAL	AMY	$ 38,275.00
HHS	COUNCIL ON AGING	CIVIC EVENTS COORDINATOR	LANNON	CAROL	$ 32,464.00

HHS	COUNCIL ON AGING	CUSTODIAN	FITZPATRICK	MARY LOU	$ 37,153.00
HHS	COUNCIL ON AGING	MEALS ON WHEELS	CORREA	KARL	$ 34,355.00
HHS	COUNCIL ON AGING	UTILITY PERSON	FORTIN	ROGER	$ 42,294.00
HHS	COUNCIL ON AGING	SECRETARY/RECEPTIONIST	DONNELLY	TARA	$ 31,915.00
HHS	COUNCIL ON AGING	WEEKEND BUS DRIVER	DUBOIS	NEIL	$ 5,863.00
HHS	COUNCIL ON AGING	WEEKLY CHEF/COOK	VALDEZ	VIRGINIA	$ 30,906.00
HHS	COUNCIL ON AGING	WEEKEND CHEF COOK	KUENZLER	CHARLES	$ 5,911.00
HHS	COUNCIL ON AGING	VOLUNTEER COORDINATOR	GOLDEN	EILEEN	$ 10,218.00
HHS	COUNCIL ON AGING	CUSTODIAN/UTILITY PERSON	TYNAN	RONALD	$ 9,432.00
HHS	VETERANS	VETERANS DIRECTOR	LAMARCHE	ERIC	$ 64,973.00
HHS	VETERANS	HEAD CLERK	FELIX	CARMEN	$ 42,345.00
HHS	VETERANS	HEAD CLERK	MCGUIRE	NANCY	$ 42,345.00
HHS	RECREATION	PROGRAM DIRECTOR PLANNER REC	FATICANTI	PETER	$ 65,641.00
HHS	RECREATION	ASSOCIATE PLANNER REC	MONTBLEAU	ANASTASIA	$ 59,673.00
HHS	RECREATION	COORDINATOR OF YOUTH SERVICES	HICKEY	KAITLYN	$ 51,630.00
HHS	LIBRARY	LIBRARY DIRECTOR	WOODLEY	VICTORIA	$ 88,839.00
HHS	LIBRARY	ASSISTANT DIRECTOR/HEAD LIBRAN	FOUGSTEDT	SUSAN	$ 61,615.00
HHS	LIBRARY	COMMUNITY PLANNING COORDINATOR	THIBODEAU	SEAN	$ 53,330.00
HHS	LIBRARY	LIBRARY COORDINATOR	LEWIS	DORCAS	$ 54,264.00
HHS	LIBRARY	YOUTH SERVICES COORDINATOR	HANCOCK	MARY	$ 56,075.00
HHS	LIBRARY	HEAD OF CIRCULATION	MANNING	ELIZABETH	$ 44,570.00
HHS	LIBRARY	LIBRARIAN I - REFERENCE	MCDERMOTT	MONICA	$ 46,935.00
HHS	LIBRARY	LIBRARIAN I - REFERENCE	VACANT		$ 45,358.00
HHS	LIBRARY	LIBRARIAN I - YOUTH SERVICES	BRASSEL	ELIZABETH	$ 46,935.00
HHS	LIBRARY	LIBRARIAN I - YOUTH SERVICES	ELDRED	LAUREN	$ 46,935.00
HHS	LIBRARY	LIBRARIAN I - REFERENCE	COLT	PAMELA	$ 46,935.00
HHS	LIBRARY	LITERACY DIRECTOR (P/T)	IATRON	JULIE	$ 22,185.00
HHS	LIBRARY	LITERACY ASSISTANT (P/T)	VACANT		$ 11,745.00
HHS	LIBRARY	LIBRARIAN I - REFERENCE (P/T)	ZAYA	ALISON	$ 16,362.00
HHS	LIBRARY	LIBRARIAN I - REFERENCE (P/T)	SAMPAS	ANTHONY	$ 13,705.00
HHS	LIBRARY	LIBRARY IT SUPPORT TECHNICIAN	KEARNS	MARYANN	$ 41,188.00
HHS	LIBRARY	LIBRARY ASSISTANT	COOPER	DOUGLAS	$ 36,568.00
HHS	LIBRARY	LIBRARY ASSISTANT	MACPHAIL	DUNCAN	$ 40,530.00
HHS	LIBRARY	LIBRARY ASSISTANT	DOMINIQUE	KEITH	$ 40,530.00

HHS	LIBRARY	LIBRARY ASSISTANT	MCLAUGHLIN	JUDITH	$ 40,530.00
HHS	LIBRARY	LIBRARY ASSISTANT	REAGAN	PAUL	$ 34,084.00
HHS	LIBRARY	LIBRARY ASSISTANT	SAKELLARIS	ANASTASIA	$ 40,530.00
HHS	LIBRARY	LIBRARY ASSISTANT (PT)	VACANT		$ 16,171.00
HHS	LIBRARY	LIBRARY ASSISTANT (PT)	JOHNSON	DOROTHY	$ 9,592.00
HHS	LIBRARY	LIBRARY AIDE	LOVE	INGE	$ 10,335.00
HHS	LIBRARY	LIBRARY AIDE	LEO	STEPHEN	$ 10,681.00
HHS	LIBRARY	LIBRARY AIDE	SO	FU FONG	$ 10,681.00
HHS	LIBRARY	LIBRARY AIDE	TAING	SEAR	$ 10,083.00
HHS	LIBRARY	LIBRARY AIDE	WYMAN	F	$ 10,414.00
HHS	LIBRARY	LIBRARY PAGE	KELLY	MARIA	$ 10,414.00
HHS	LIBRARY	LIBRARY PAGE	MARGI	SARAH	$ 8,222.00
HHS	LIBRARY	LIBRARY PAGE	SMITH	MICHAEL	$ 8,222.00
HHS	LIBRARY	LIBRARY PAGE	BURNS	DONNA	$ 9,317.00
HHS	LIBRARY	CUSTODIAN PT	HICKEY	EDWARD	$ 10,538.00
HHS	LIBRARY	BLDG CUSTODIAN/GROUNDSKEEPER	DESTREMPE	RAYMOND	$ 36,441.00
HHS	LIBRARY	BLDG CUSTODIAN (PT)	VACANT		$ 10,414.00
WASTEWATER	WASTEWATER	EXECUTIVE DIRECTOR WASTEWATER	YOUNG	MARK	$ 124,952.00
WASTEWATER	WASTEWATER	OFFICE MANAGER	MALCUIT	LISA	$ 59,949.00
WASTEWATER	WASTEWATER	HEAD CLERK	DAIGNEAULT	CHERYL	$ 46,401.00
WASTEWATER	WASTEWATER	OPERATIONS SUPERINTENDENT	KAWA	THOMAS	$ 83,177.00
WASTEWATER	WASTEWATER	HEAD OPERATOR	TOOHEY	RICK	$ 62,531.00
WASTEWATER	WASTEWATER	HEAD OPERATOR	CASSIDY	MICHAEL	$ 62,476.00
WASTEWATER	WASTEWATER	HEAD OPERATOR	BERNIER	DAVID	$ 62,852.00
WASTEWATER	WASTEWATER	HEAD OPERATOR/ ASSISTANT OPERATOR SUPER	WILLETT	ERIK	$ 65,434.00
WASTEWATER	WASTEWATER	HEAD OPERATOR	ANDERSON	LOUIS	$ 62,799.00
WASTEWATER	WASTEWATER	OPERATOR II	LAROSE	DONALD	$ 53,766.00
WASTEWATER	WASTEWATER	OPERATOR II	MORRISON	CHESTER	$ 51,455.00
WASTEWATER	WASTEWATER	OPERATOR II	ONEILL	JASON	$ 53,337.00
WASTEWATER	WASTEWATER	OPERATOR I	BETTY	REAL	$ 39,854.00
WASTEWATER	WASTEWATER	OPERATOR II	WEBER	ANDREW	$ 53,982.00
WASTEWATER	WASTEWATER	OPERATOR I	PICKARD	RICHARD	$ 40,540.00
WASTEWATER	WASTEWATER	OPERATOR II	MORSE	DANIEL	$ 52,369.00
WASTEWATER	WASTEWATER	MAINTENANCE SUPERINTENDENT	FOX	AARON	$ 82,693.00
WASTEWATER	WASTEWATER	MAINTENANCE SUPERVISOR	PAQUETTE	JEFFREY	$ 66,378.00

WASTEWATER	WASTEWATER	ELECTRICIAN	MEEHAN	MARK	$ 90,058.00
WASTEWATER	WASTEWATER	ELECTRICIAN	VACANT		$ 54,672.00
WASTEWATER	WASTEWATER	COLLECTION SYS SUPERVISOR	COHAN	SHANNON	$ 71,717.00
WASTEWATER	WASTEWATER	INSTRUMENT TECHNICIAN	WALSH	ARTHUR	$ 62,853.00
WASTEWATER	WASTEWATER	COMPUTER MAINT MIS WW	TAYLOR	JOHN	$ 62,130.00
WASTEWATER	WASTEWATER	EQUIPMENT PARTS MANAGER	HAMEL	FREDERICK	$ 54,197.00
WASTEWATER	WASTEWATER	MECHANIC III	LEIGHTON	GARY	$ 53,978.00
WASTEWATER	WASTEWATER	MECHANIC III	BASTIEN	RICHARD	$ 52,584.00
WASTEWATER	WASTEWATER	MECHANIC III	FULLER	JOHN	$ 55,595.00
WASTEWATER	WASTEWATER	MECHANIC II	MALCUIT	PAUL	$ 51,186.00
WASTEWATER	WASTEWATER	MECHANIC II	BASTIEN	MARK	$ 51,186.00
WASTEWATER	WASTEWATER	TV INSPECTOR	ROCHELEAU	ROBERT	$ 53,875.00
WASTEWATER	WASTEWATER	TV INSPECTOR	DAIGNEAULT	MATTHEW	$ 53,497.00
WASTEWATER	WASTEWATER	MECHANIC I	HIGGINS	BRIAN	$ 43,820.00
WASTEWATER	WASTEWATER	MECHANIC I	REIS	MARIO	$ 47,151.00
WASTEWATER	WASTEWATER	MECHANIC I	FULLER	JOHN	$ 48,336.00
WASTEWATER	WASTEWATER	MECHANIC I	GORMAN	MICHAEL	$ 48,336.00
WASTEWATER	WASTEWATER	MECHANIC I	REIS	RUI	$ 47,154.00
WASTEWATER	WASTEWATER	MECHANIC I	TURNEY	TERRANCE	$ 47,154.00
WASTEWATER	WASTEWATER	ENGINEERING SUPERVISOR	STUER	MICHAEL	$ 83,177.00
WASTEWATER	WASTEWATER	ENGINEERING SUPERVISOR	WALSH	EVAN	$ 68,875.00
WASTEWATER	WASTEWATER	STAFF ENGINEER	MURRAY	KEITH	$ 61,701.00
WASTEWATER	WASTEWATER	STAFF ENGINEER	PUGH	JOHN	$ 62,907.00
WASTEWATER	WASTEWATER	STAFF ENGINEER	PRESCOTT	CARRIE	$ 62,262.00
WASTEWATER	WASTEWATER	STAFF ENGINEER	BUTLER	MICHAEL	$ 61,940.00
WASTEWATER	WASTEWATER	STAFF ENGINEER	MCCANN	LIAM	$ 59,143.00
WASTEWATER	WASTEWATER	PRETREATMENT COORDINATOR	DAIGNEAULT	AMY	$ 62,476.00
WASTEWATER	WASTEWATER	SENIOR TREATMENT CHEMIST	MCGOWAN	JIN	$ 67,961.00
WASTEWATER	WASTEWATER	ASSISTANT CHEMIST	SHEA	JOANNE	$ 60,702.00
WASTEWATER	WASTEWATER	SENIOR LAB TECHNICIAN	CAVANAUGH	KENNETH	$ 51,793.00
PARKING	PARKING	PARKING DIRECTOR	NAVIN	NICHOLAS	$ 66,024.00
PARKING	PARKING	BUSINESS MANAGER (PARKING)	SCANLON	ANNE	$ 54,394.00
PARKING	PARKING	PARKING ENFORMENT OFFICER	CARTEIRO	PAULINO	$ 35,847.00
PARKING	PARKING	PARKING ENFORMENT OFFICER	HANSON	KATHLEEN	$ 38,666.00
PARKING	PARKING	PARKING ENFORMENT OFFICER	LINSCOTT	MAURA	$ 38,666.00
PARKING	PARKING	PARKING ENFORMENT OFFICER	VACANT		$ 32,551.00

PARKING	PARKING	DWNT PARKING MAINTENANCE MAN	BRODERICK	JOHN	$ 34,903.00
WATER	WATER	EXECUTIVE DIRECTOR - WATER	GITSCHIER	ERIK	$ 106,036.00
WATER	WATER	OFFICE MANAGER WATER	SPANOS	SHARON	$ 59,560.00
WATER	WATER	ADMINISTRATIVE ASSISTANT	ROANE	GERTRUDE	$ 52,497.00
WATER	WATER	HEAD CLERK	NANGLE	KELLY ANN	$ 36,638.00
WATER	WATER	SUPERINTENDENT OF MAINT WATER	DUCHESNE	STEVEN	$ 82,797.00
WATER	WATER	HEAD OPERATOR	HARDMAN	DAVID	$ 54,792.00
WATER	WATER	HEAD OPERATOR	HERBERT	ROGER	$ 59,488.00
WATER	WATER	HEAD OPERATOR	MORIARTY	ROBERT	$ 52,319.00
WATER	WATER	HEAD OPERATOR	MARSHALL	JOHN	$ 59,188.00
WATER	WATER	HEAD OPERATOR	BERGERON	DAVID	$ 59,188.00
WATER	WATER	FILTER OPERATOR	SAYER	MATTHEW	$ 45,276.00
WATER	WATER	FILTER OPERATOR	POWERS	NIKOLAS	$ 35,209.00
WATER	WATER	FILTER OPERATOR	HOGAN	PATRICK	$ 35,596.00
WATER	WATER	FILTER OPERATOR	GANNON	MICHAEL	$ 41,170.00
WATER	WATER	FILTER OPERATOR	COGWILL	DEVIN	$ 39,605.00
WATER	WATER	LAB DIRECTOR	MORALES	ELIANA	$ 60,357.00
WATER	WATER	SUPERINTENDENT OF MAINTENANCE	FARLEY	ROBERT	$ 78,708.00
WATER	WATER	CHIEF MECHANIC	LALLY	JAMES	$ 62,056.00
WATER	WATER	ELECTRICIAN MASTER	VACANT		$ 50,587.00
WATER	WATER	SKILLED MECHANIC	GUERIN	ERIC	$ 43,729.00
WATER	WATER	SKILLED MECHANIC	MCCREADY	MICHAEL	$ 43,039.00
WATER	WATER	SKILLED MECHANIC	LEBLANC	LEON	$ 46,927.00
WATER	WATER	SUPERTENDANT DISTRIBUTOR	HOGUE	ROBERT	$ 77,406.00
WATER	WATER	WATER FOREMAN	COUGHLIN	CHARLES	$ 59,869.00
WATER	WATER	WATER FOREMAN	PIRES	PAUL	$ 57,142.00
WATER	WATER	BACKFLOW INSPECTOR	VACANT		$ 44,821.00
WATER	WATER	BACKFLOW INSPECTOR	LAIRD	THOMAS	$ 50,267.00
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	FLYNN	BRENDAN	$ 44,158.00
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	ONEILL	RICHARD	$ 44,520.00
WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO3	BASSETT	KEITH	$ 46,103.00
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	VACANT		$ 35,823.00
WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO3	DRAKALAKOUS	ALEC	$ 42,785.00

WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO3	CARON	JOSEPH	$ 44,333.00
WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO3	LANDRY	MATTHEW	$ 37,569.00
WATER	WATER	WATER METER BILLING ADMIN.	MCDOUGAL	AKEEM	$ 42,688.00
WATER	WATER	WATER METER BILLING ADMIN.	HAMMERSLEY	CARRIE	$ 44,509.00
WATER	WATER	WATER METER BILLING ADMIN.	FREDIANI	AMY	$ 41,337.00
WATER	WATER	WATER SERVICE MAINT MAN/WATER SERVICE INSPECTOR	BRANDON	BERNIER	$ 44,371.00
WATER	WATER	WATER SERVICE MAINT MAN/WATER SERVICE INSPECTOR	HOFFMAN	SCOTT	$ 44,371.00
WATER	WATER	WATER SERVICE MAINT MAN/WATER SERVICE INSPECTOR	TOOHEY	DANIEL	$ 44,371.00
CAREER CENTER	CAREER CENTER	WIA/CAREER CENTER DIRECTOR	NORTON CALLES	SHANNON	$ 104,627.00
CAREER CENTER	CAREER CENTER	WIB DIRECTOR	BROWN	GAIL	$ 81,978.00
CAREER CENTER	CAREER CENTER	ASSISTANT CC DIRECTOR	VACANT		$ 88,834.00
CAREER CENTER	CAREER CENTER	BUDGET ANALYST/IT MANAGER	DURKIN	MICHAEL	$ 86,488.00
CAREER CENTER	CAREER CENTER	CAREER CENTER MANAGER	DAVIDSON	MAUREEN	$ 76,467.00
CAREER CENTER	CAREER CENTER	CAREER CENTER MANAGER	BURKE	LESLIE	$ 73,465.00
CAREER CENTER	CAREER CENTER	YOUTH PROGRAMS COORDINATOR	VACANT		$ 55,378.00
CAREER CENTER	CAREER CENTER	WIB SENIOR PROGRAMMER	MCCARTHY	SHAWN	$ 59,190.00
CAREER CENTER	CAREER CENTER	WORKSHOP SPECIALISTS	LLOYD	ELLEN	$ 58,130.00
CAREER CENTER	CAREER CENTER	WORKSHOP SPECIALISTS	O'BRIEN	JANET	$ 58,130.00
CAREER CENTER	CAREER CENTER	WORKSHOP SPECIALISTS	MCINTOSH	ROBERT	$ 57,363.00
CAREER CENTER	CAREER CENTER	IT/ WORKSHOP SPECIALIST	O'CONNOR	TIMOTHY	$ 58,130.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	NOU	MONICA	$ 52,020.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	VACANT		$ 48,041.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	VEILLETTE	AMY	$ 49,992.00
CAREER CENTER	CAREER CENTER	GRANT SPECIALIST	PAGLIA	MICHAEL	$ 49,992.00
CAREER CENTER	CAREER CENTER	SCHOOL TO WORK COORDINATOR	STURTEVANT	CATHY	$ 52,020.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	LETOURNEAU	BRANDA	$ 52,020.00
CAREER CENTER	CAREER CENTER	ADMINISTRATIVE ASSISTANT	TELES	BRENDA	$ 46,567.00
CAREER CENTER	CAREER CENTER	SCHOOL TO WORK COORDINATOR	SIERRA	BEATRIZ	$ 49,992.00
CAREER CENTER	CAREER CENTER	ADMINISTRATIVE ASSISTANT	LAURENCELLE	JANET	$ 43,588.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	VACANT		$ 43,014.00
CAREER CENTER	CAREER CENTER	STAFF ACCOUNTANT	MCCOULLOUGH	MATTHEW	$ 43,588.00

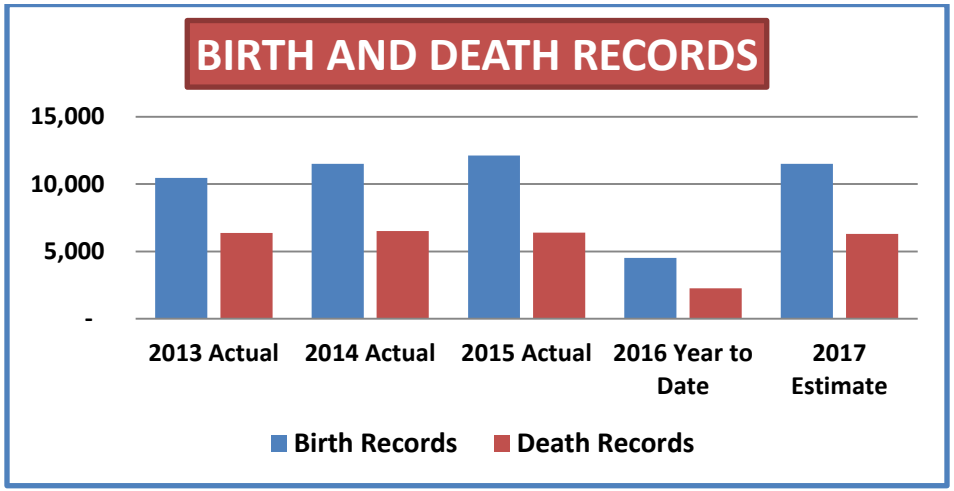
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	VACANT		$ 43,014.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	COLON-RIVERA	MADELINE	$ 45,434.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	DONOVAN	HEATHER	$ 46,172.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	GAGNON	NANCY	$ 52,020.00
CAREER CENTER	CAREER CENTER	YOUTH COORDINATOR	QUINN	BRIDGET	$ 49,992.00
CAREER CENTER	CAREER CENTER	SUMMER COUNSELORS	VACANT		$ 37,000.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	BRENS	ZULAIKA	$ 39,739.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	L'HEUREUX	JENNIFER	$ 44,757.00
CAREER CENTER	CAREER CENTER	BUSINESS SERVICE REPRESENTATIVE	FOX	ELAINE	$ 44,966.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	THOMPSON	STACEY	$ 44,757.00

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

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

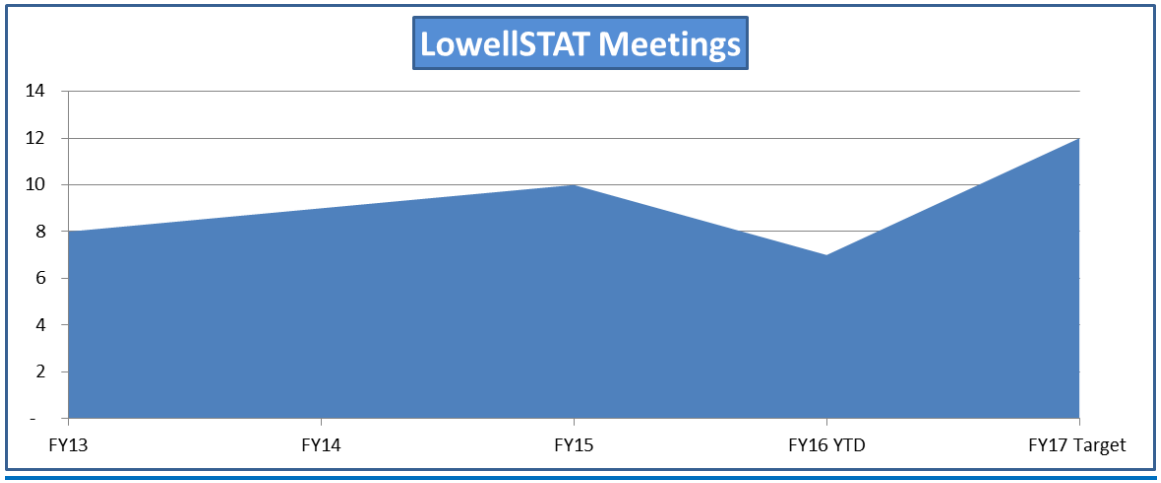
The following pages display charts from a wide array of departments along with a narrative description detailing the data presented. These charts, along with the LowellSTAT program in general, provide a great service in helping to inform the administration and the public.

FROM THE OFFICE OF THE CITY CLERK



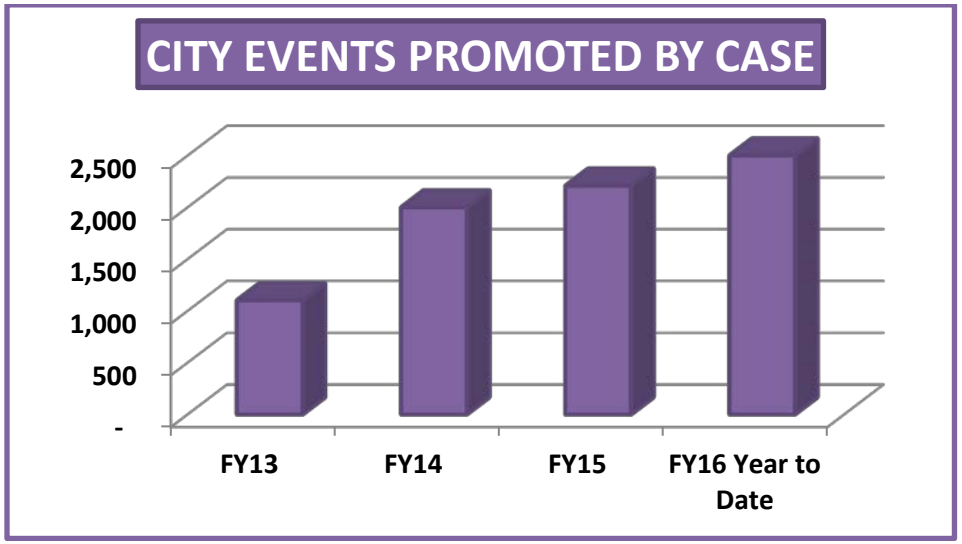
Lowell records the number of births and the number of deaths in the city through the City Clerk's Office. These rates have been relatively steady for the past five years.

FROM THE OFFICE OF THE CITY MANAGER

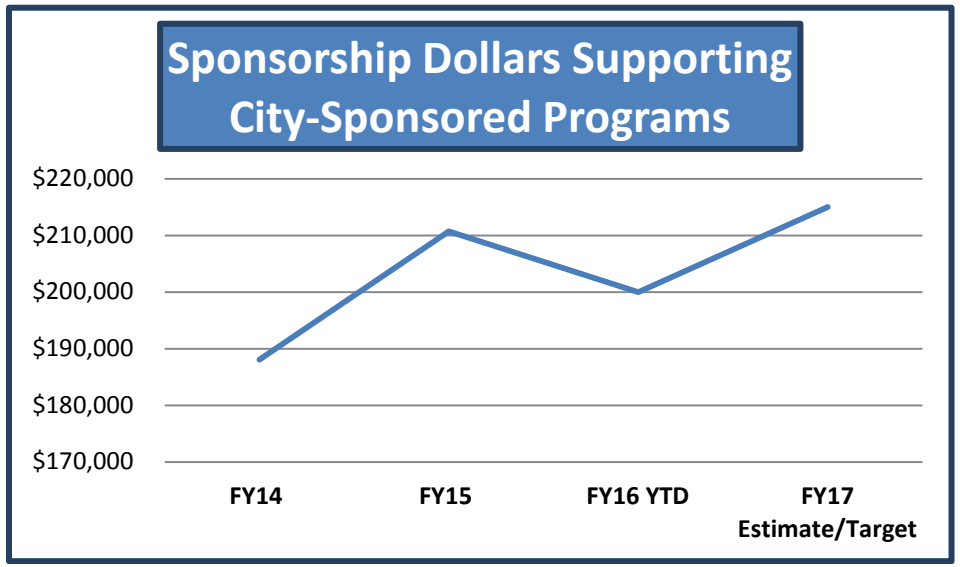


LowellSTAT aims to increase transparency and accountability in City government. LowellSTAT will increase the number of departmental reviews and plans to hold 12 meetings for FY17.

FROM THE OFFICE OF CULTURAL AND SPECIAL EVENTS (CASE)

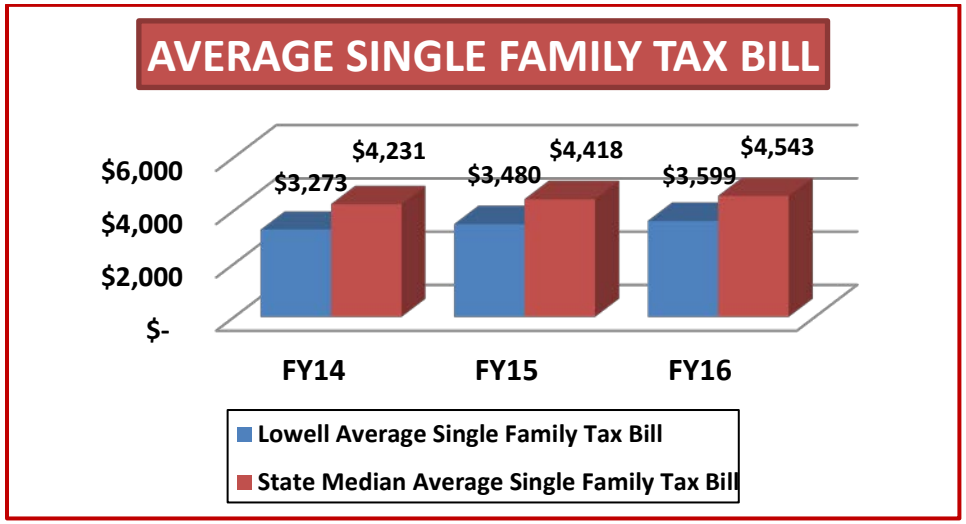


The Cultural Affairs & Special Events Department promotes City-sponsored and other public events every year. The City is always looking to increase the number of recreational and cultural opportunities for it's residents.



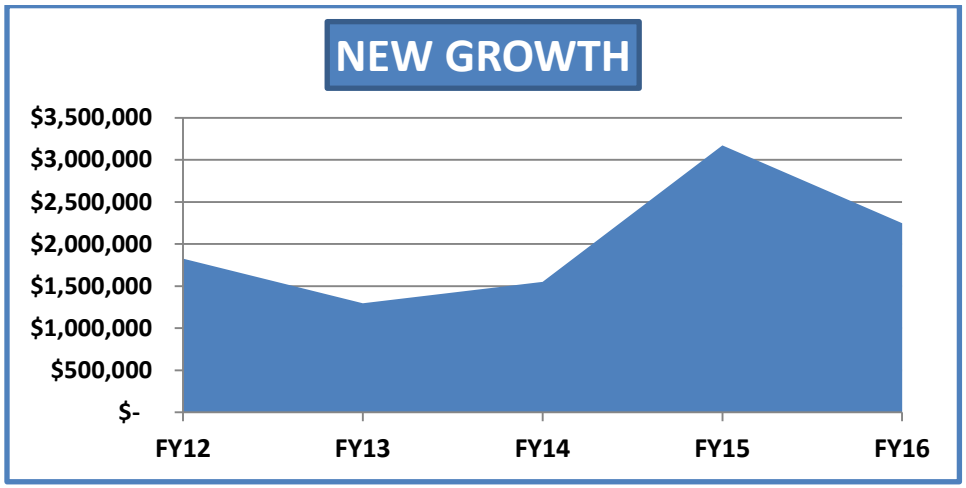
Many City-sponsored events are funded through partnering with local businesses or organizations.

FROM THE FINANCE TEAM



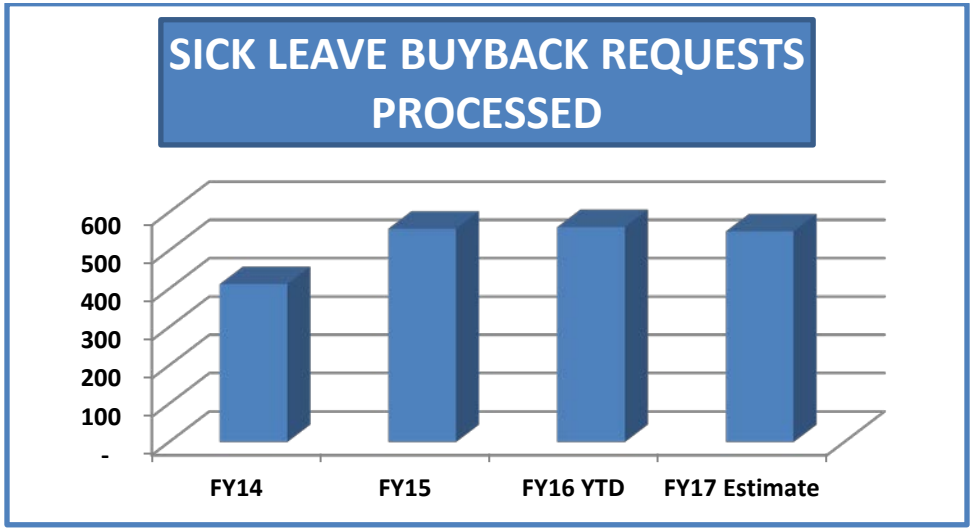
This metric shows the affordability of living in Lowell. The City has significant excess levy capacity, which is evident when Lowell's average single family tax bill is compared to the Massachusetts median.

FROM THE ASSESSOR



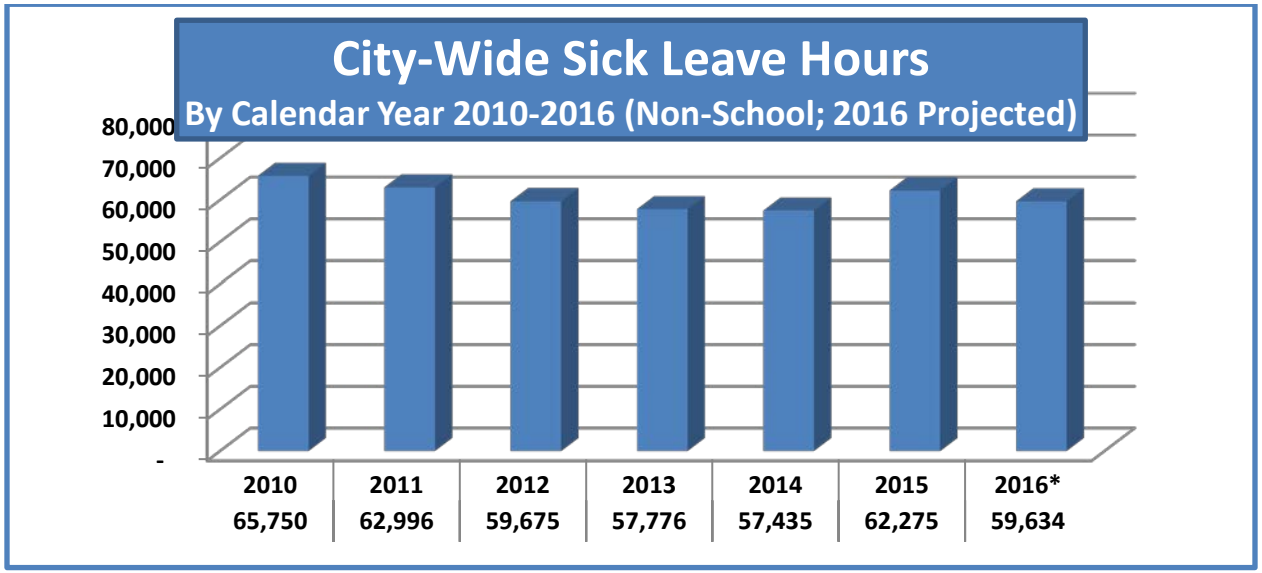
New Growth is a measure of new property development within the City. All activities which increase property value also increase property tax. This New Growth rate reflects the additional taxes collected from these property improvements.

FROM THE OFFICE OF THE CITY AUDITOR



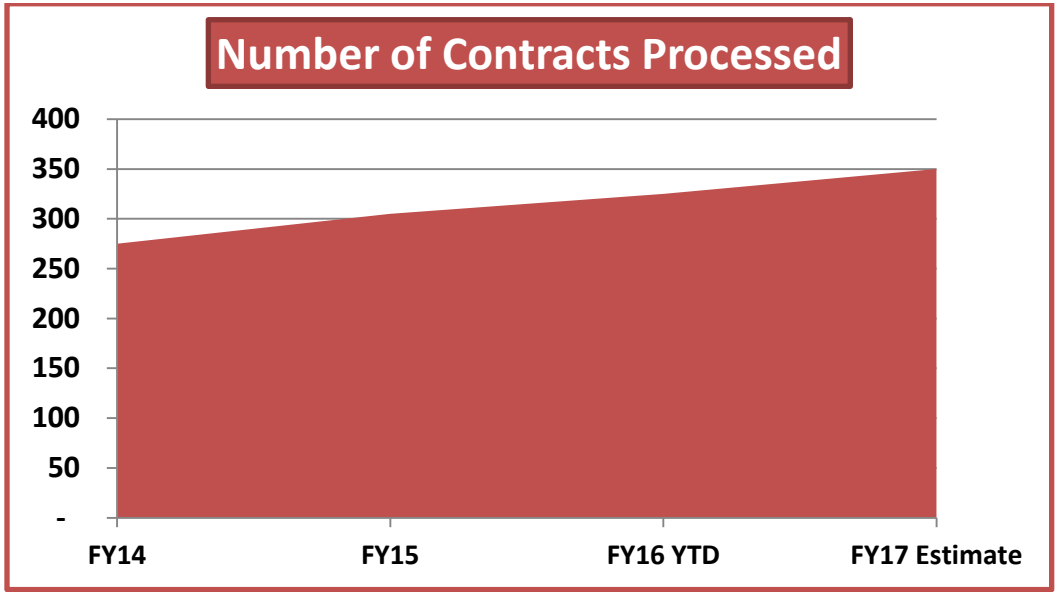
As part of an effort to reduce the long-term financial liability of the City, City employees were given the option to buy back additional sick time that would otherwise be paid out at the time of their separation from the City. These requests represent an up-front cost that will benefit the City greatly in the coming years as the sick leave liability is reduced and eliminated.

FROM HUMAN RELATIONS



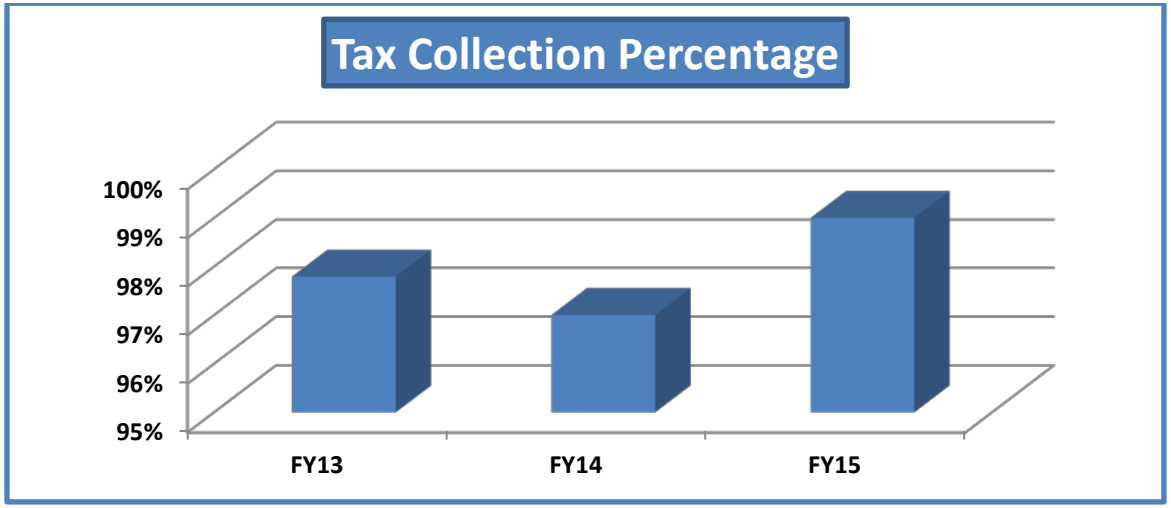
Human Relations plays a key role in the City's attempt to reduce sick leave usage by informing City employees of the resources available to them and monitoring usage with the assistance of the relevant Department Heads and LowellSTAT. Sick time usage ticked slightly up in 2015 after a steady decline. HR will work will LowellSTAT and the Auditor's Office to implement additional monitoring controls in FY17.

FROM PURCHASING



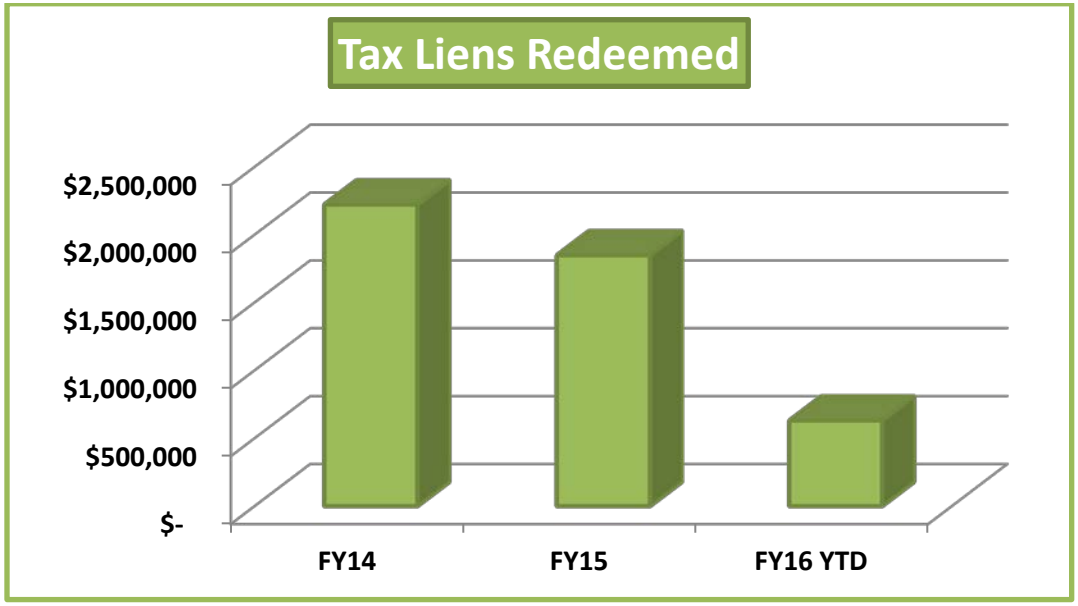
The Number of Contracts processed by the Purchasing Department has increased significantly over the past few years. This trend is projected to continue in FY17.

FROM TREASURER'S



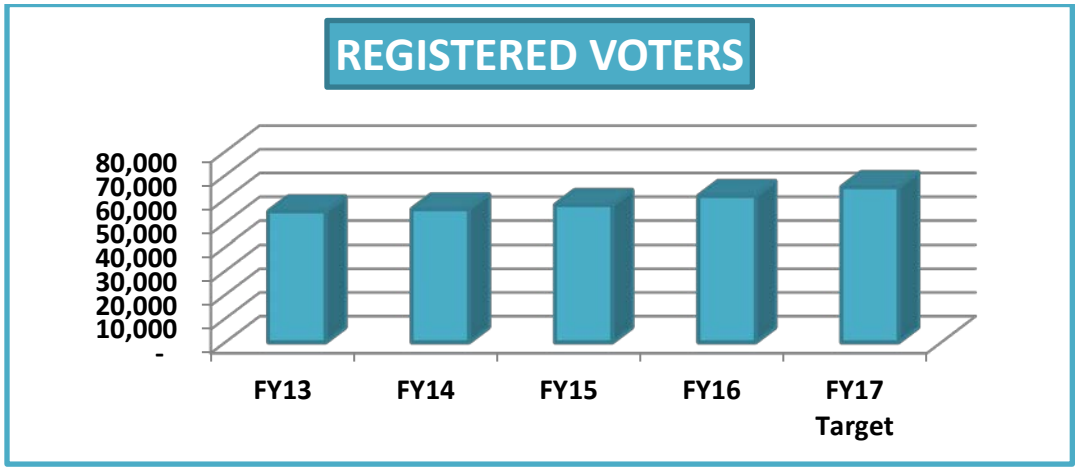
The Treasurer's Office consistently collects a high percentage of taxes owed the City. This steady collection percentage remains one of the highest among similarly sized communities.

FROM LAW



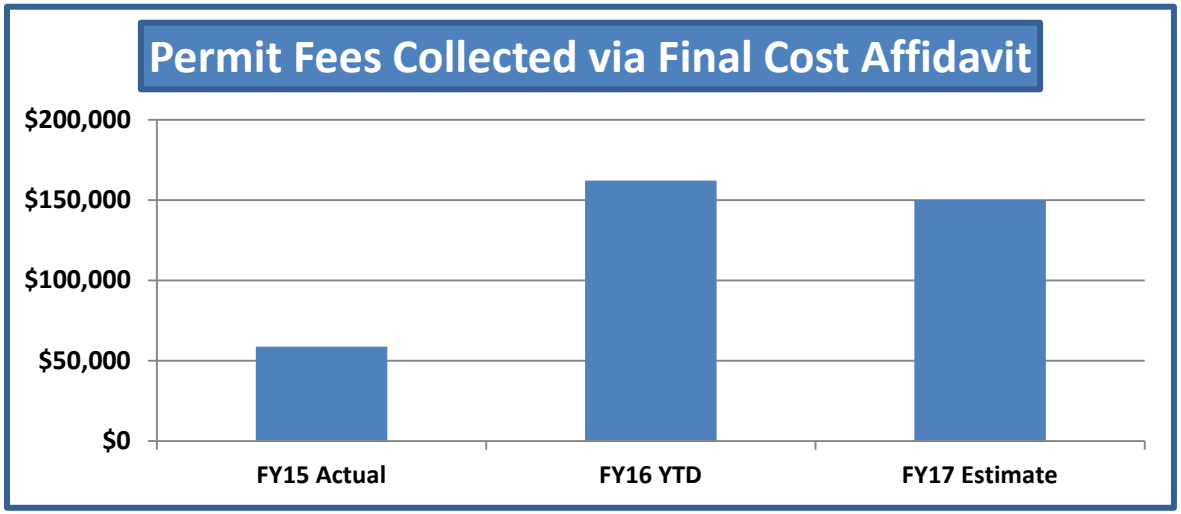
The Law Department has been able to bring in significant delinquent tax revenue in the past few years via the tax title process. The number is decreasing each year, which is evidence that this process has also resulted in greater tax payment compliance.

FROM ELECTIONS

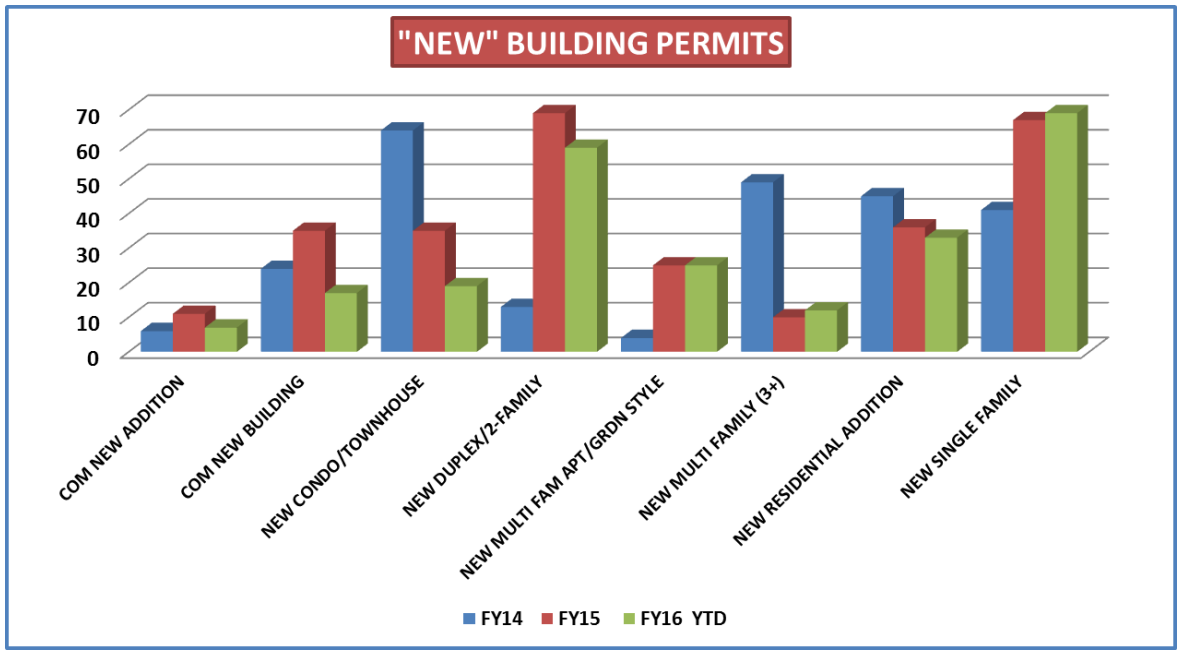


Voter registration is a key function of the Elections Department. This number has continued to grow each fiscal year.

FROM DEVELOPMENT SERVICES

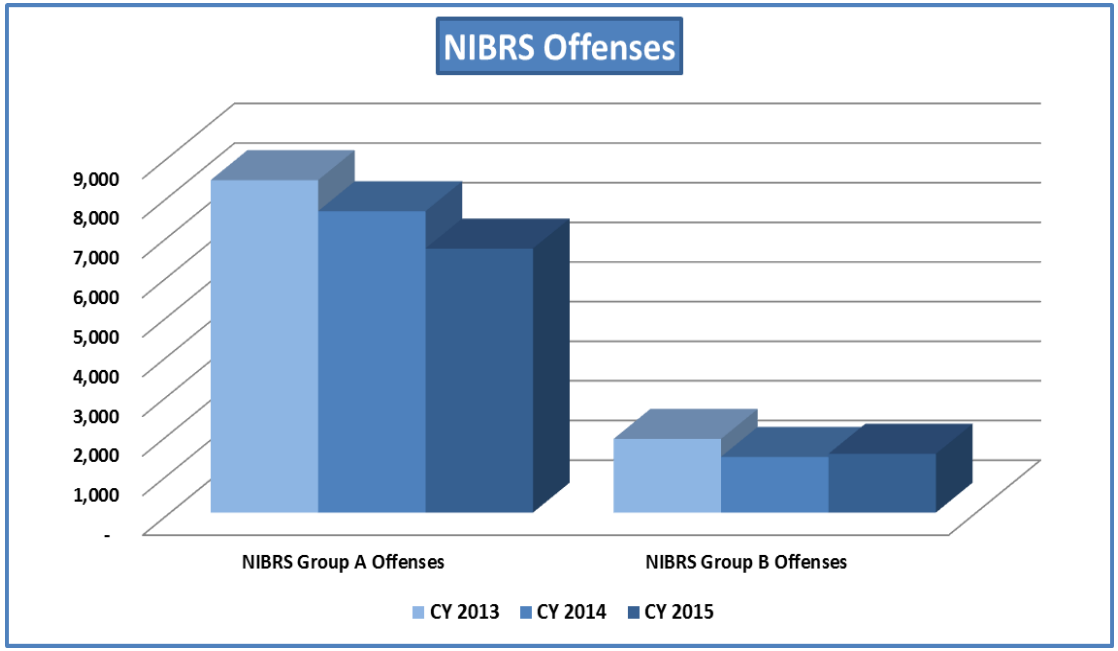


Development Services has recently started to require all commercial projects to submit a 'Final Cost Affidavit' at the end of the project which will capture all of the change orders, cost overruns, or simply low estimates of project costs. Permits issued by Development Services are based on the cost of the project, so the Final Cost Affidavit often results in increased permitting fees to the City. In addition, these figures will be submitted to the Assessor's Office, and should result in an increase in new growth. Overall, this policy does not increase permitting fees, but rather more accurately assesses the fees to projects based on their real costs, not a pre-



This table and chart shows the number of Building Permits issued that fall into the "New" construction categories. As shown, the total number of "New Single Family" permits continued to grow in FY16.

FROM POLICE

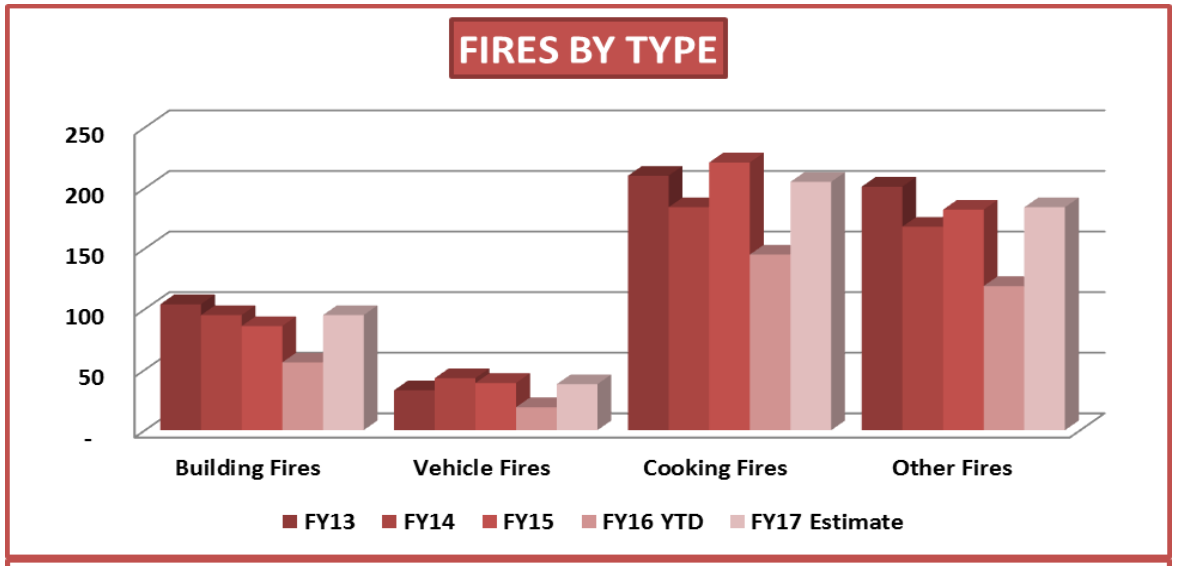


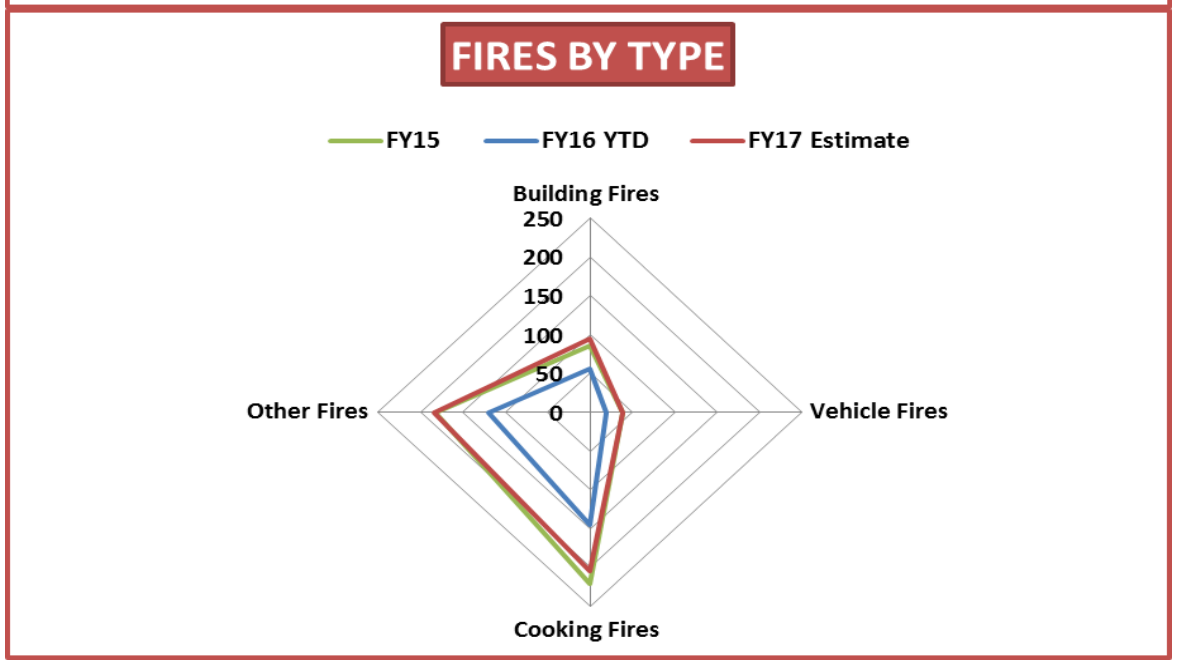
NIBRS stands for National Incident-Based Reporting System.

The Group A Offenses include: Arson, Assault Offenses, Bribery, Burglary/Breaking and Entering, Counterfeiting/Forgery, Destruction/Damage/Vandalism of Property, Drug/Narcotic Offenses, Embezzlement, Extortion/Blackmail, Fraud Offenses, Gambling Offenses, Homicide Offenses, Kidnapping/Abduction, Larceny/Theft Offenses, Motor Vehicle Theft, Pornography/Obscene Material, Prostitution Offenses, Robbery, Sex Offenses, Forcible, Sex Offenses, Nonforcible, Stolen Property Offenses, Weapon Law Violations

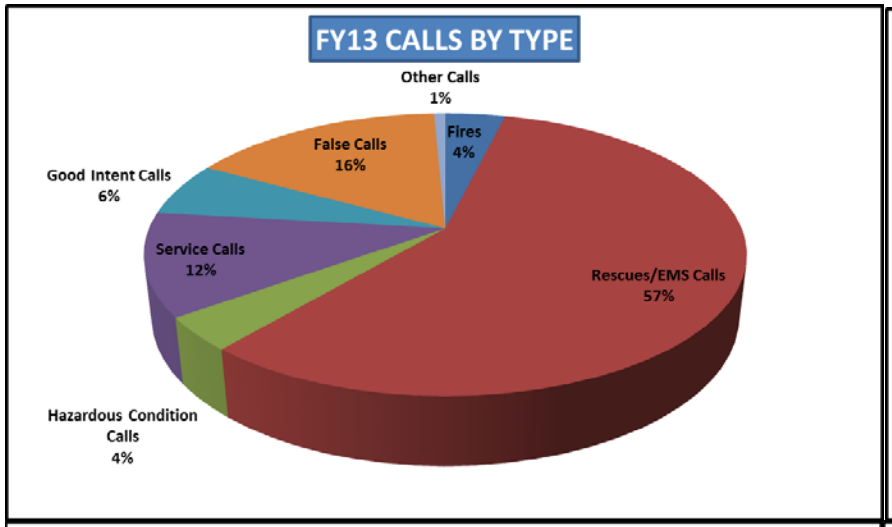
The Group B Offenses include: Bad Checks, Curfew/Loitering/Vagrancy Violations, Disorderly Conduct , Driving Under the Influence, Drunkenness, Family Offenses Nonviolent, Liquor Law Violations, Peeping Tom, Runaway, Trespass of Real Property, All Other Offenses

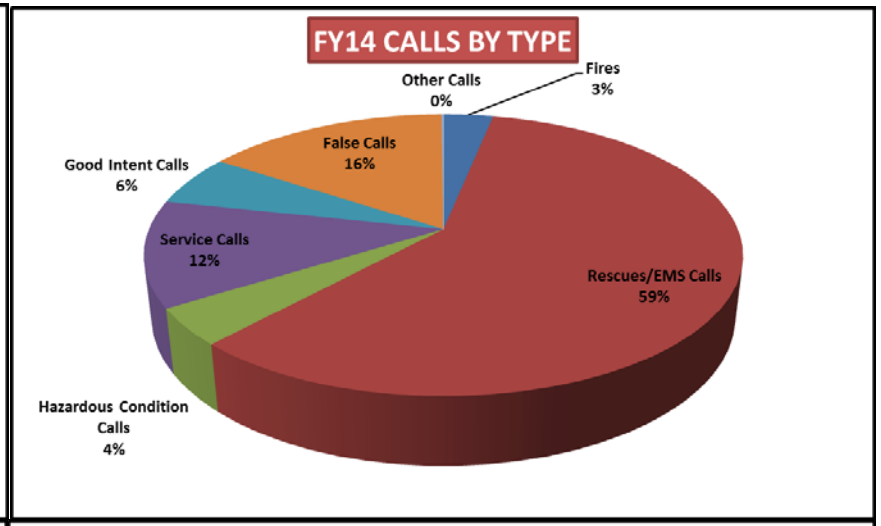
FROM FIRE

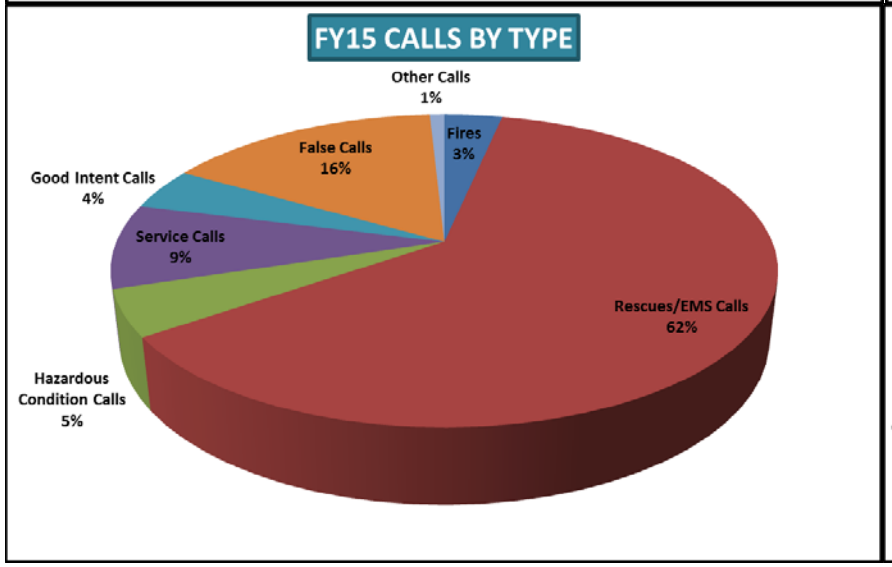


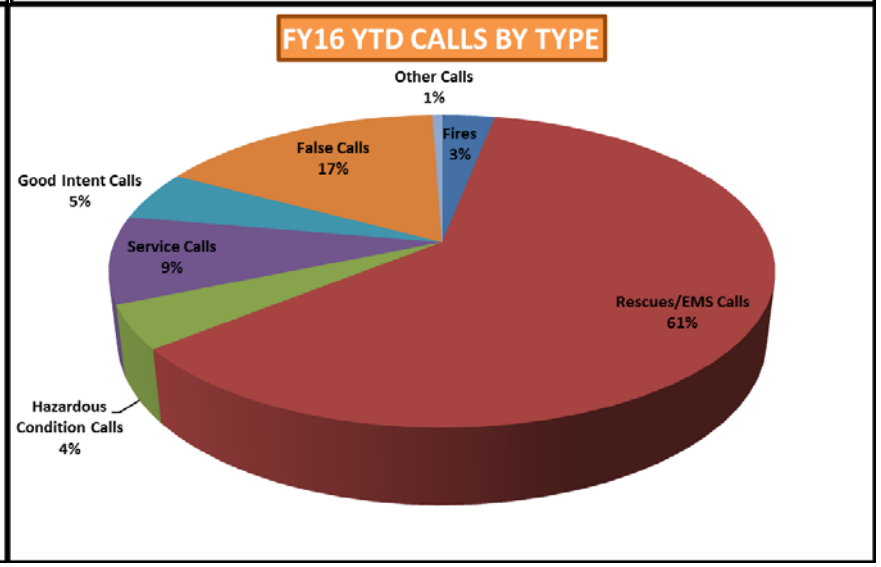


The Fire Department tracks fires by type which helps the department monitor for trends. Cooking fires continue to be a large percentage of the incidents while building fires continue to decline.



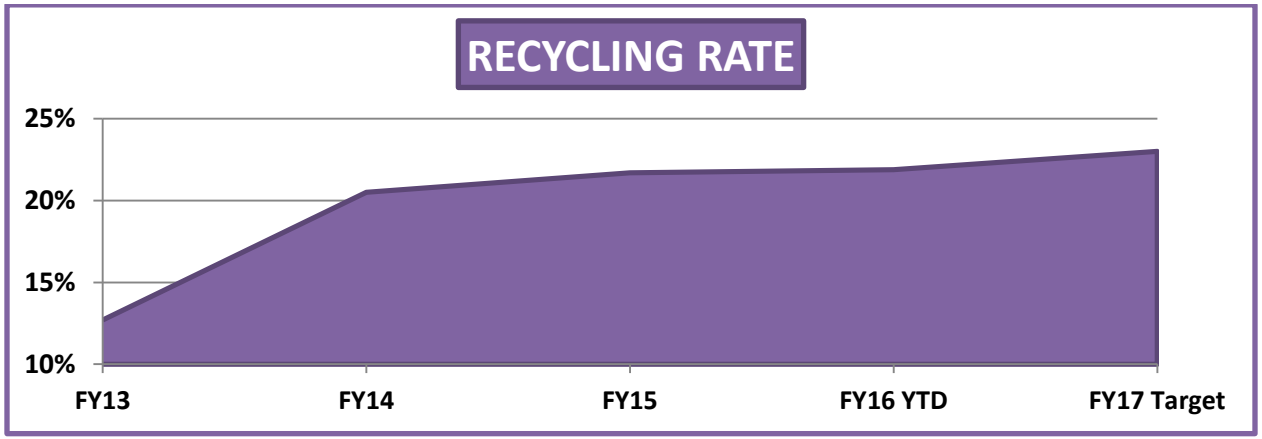




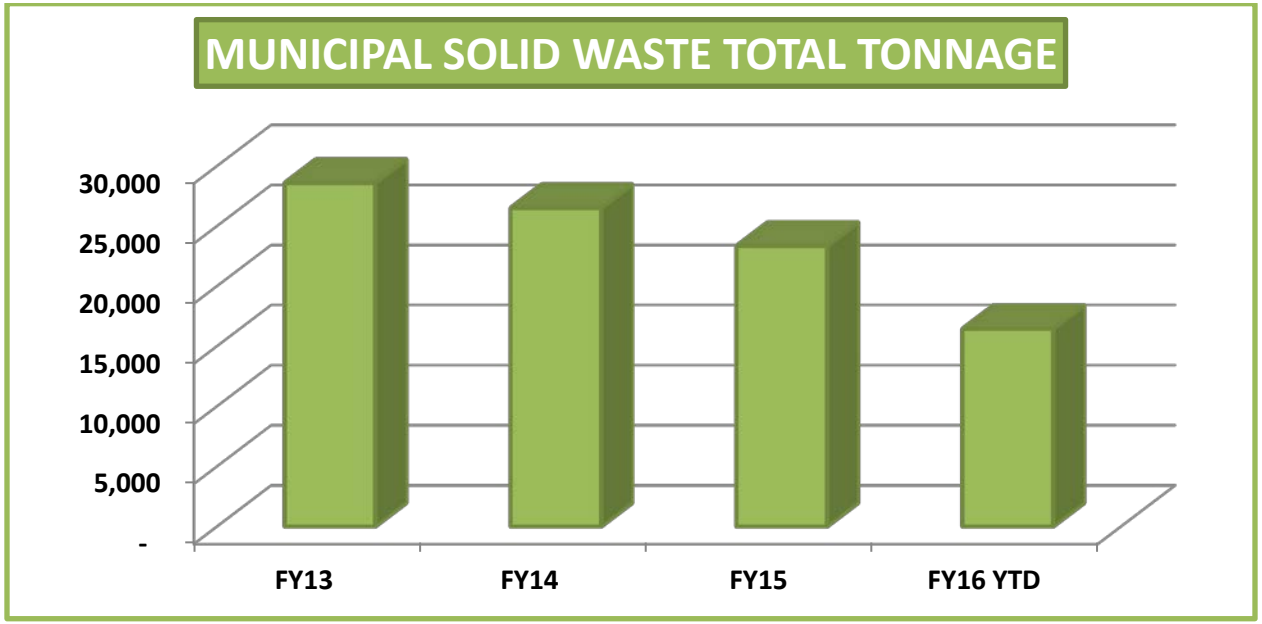


The City tracks Emergency Calls by type. Over the past few years, the total number of calls has remained relatively consistent and this trend is projected to continue for FY17.

FROM PUBLIC WORKS

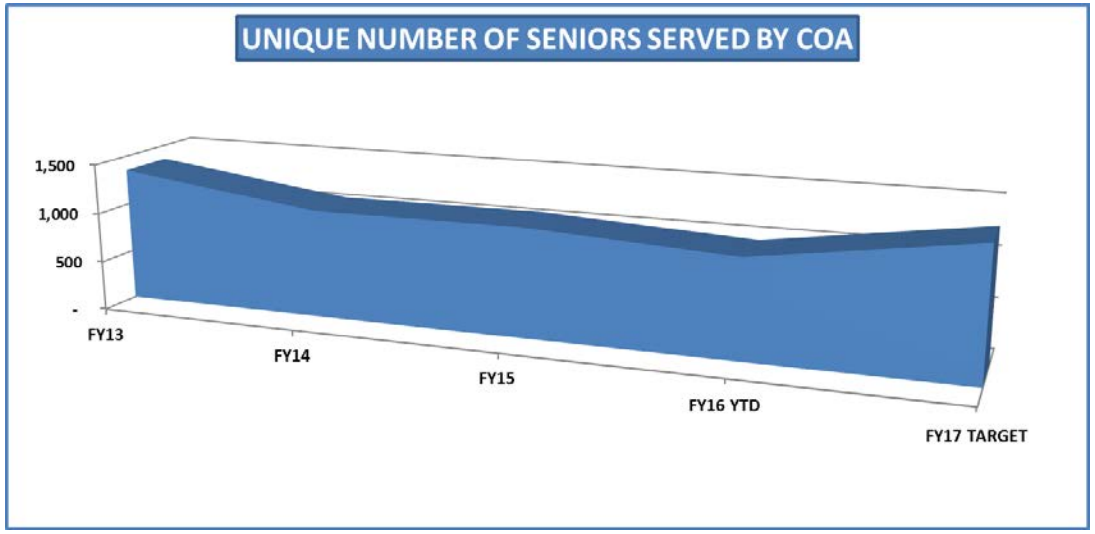


The City has continued its initiative to increase recycling rates. There was a significant increase in FY13 when the City switched it's recycling to single stream. In the past few years, the recycling rate has been slowly increasing as the City becomes more accustomed to the single stream service.



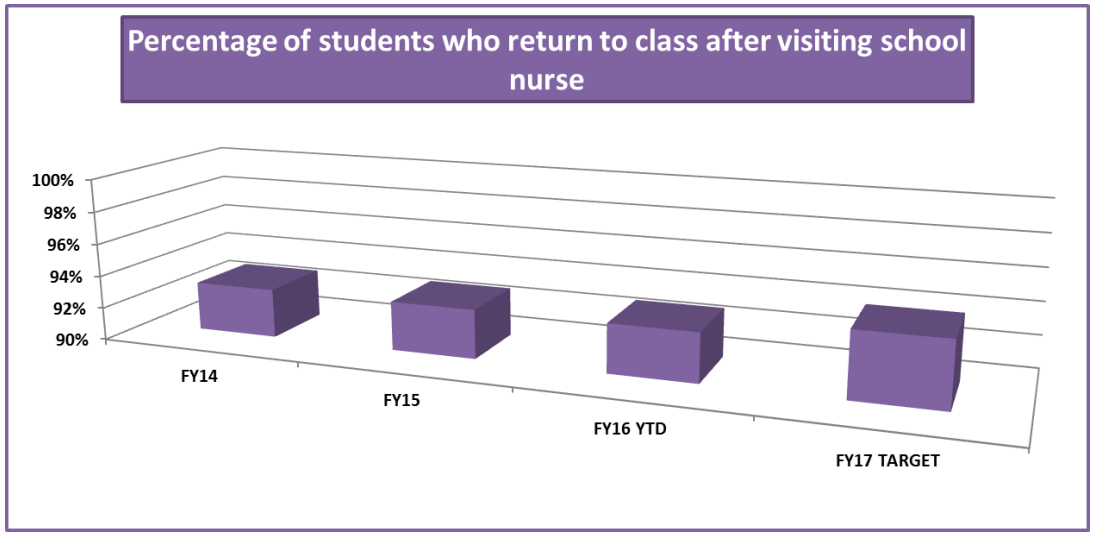
The Solid Waste & Recycling Department tracks Municipal Waste by Ton. This amount has been slowly decreasing over the past few years.

FROM COUNCIL ON AGING



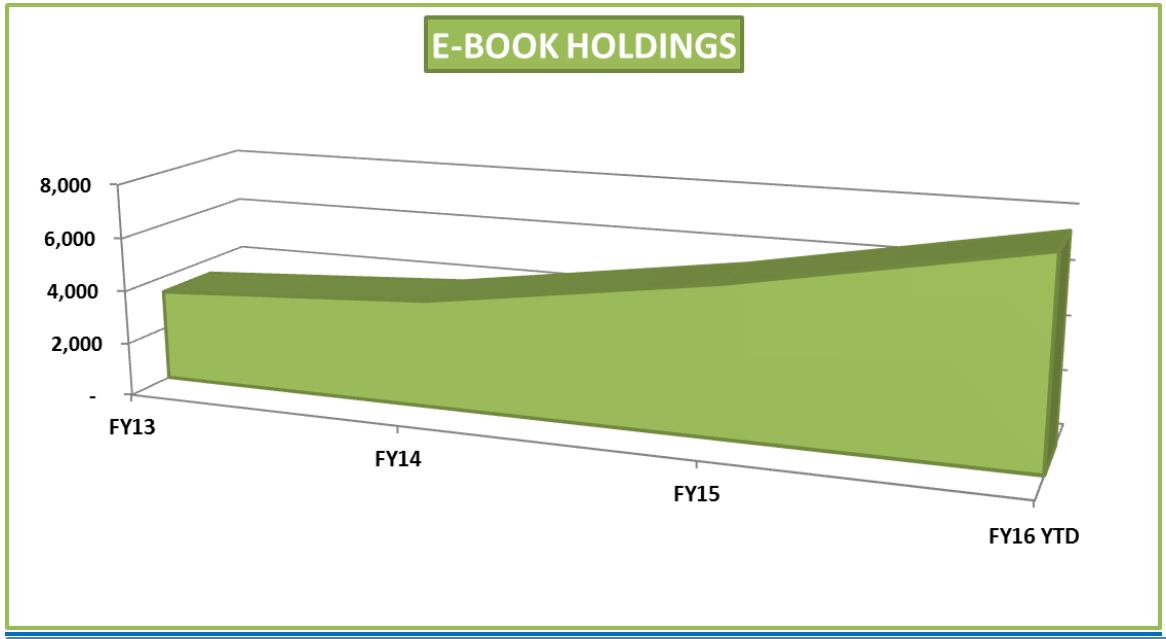
The Council on Aging (COA) tracks the number of unique individuals served per year. These individuals are tracked through pass cards, each with their own unique identifier. The number of individuals served by the COA has remained near constant for the past few years.

FROM HEALTH

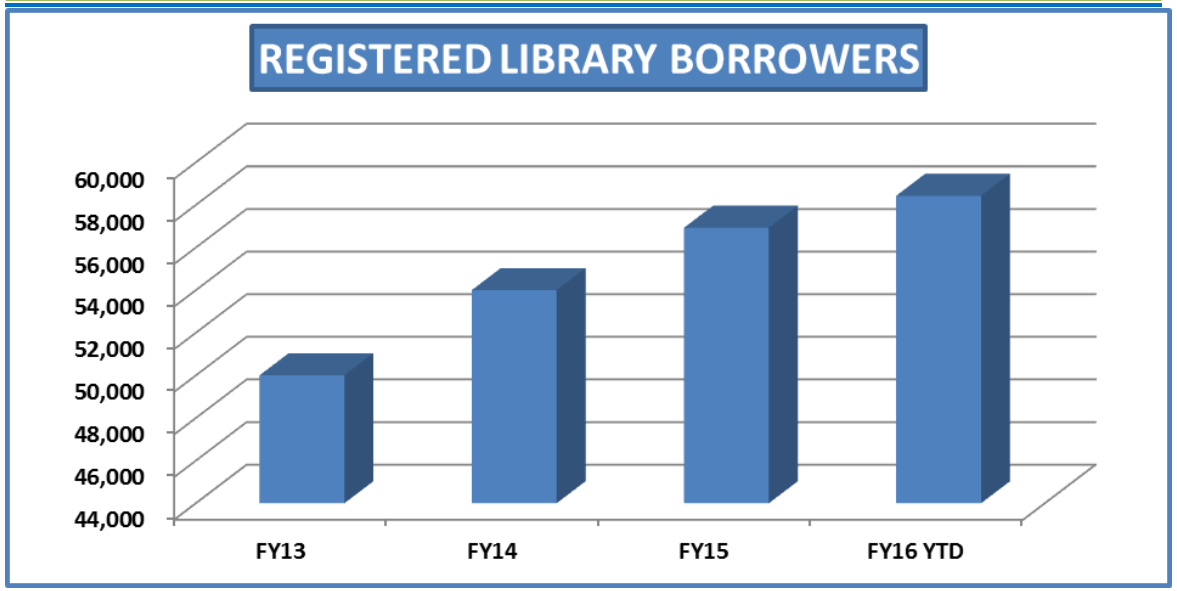


The Number of Students returning to class after visiting the School Nurse has been constant over the past three fiscal years. For FY17, the Schools Department will make an effort to decrease the number of students being dismissed after seeing the nurse.

FROM LIBRARY

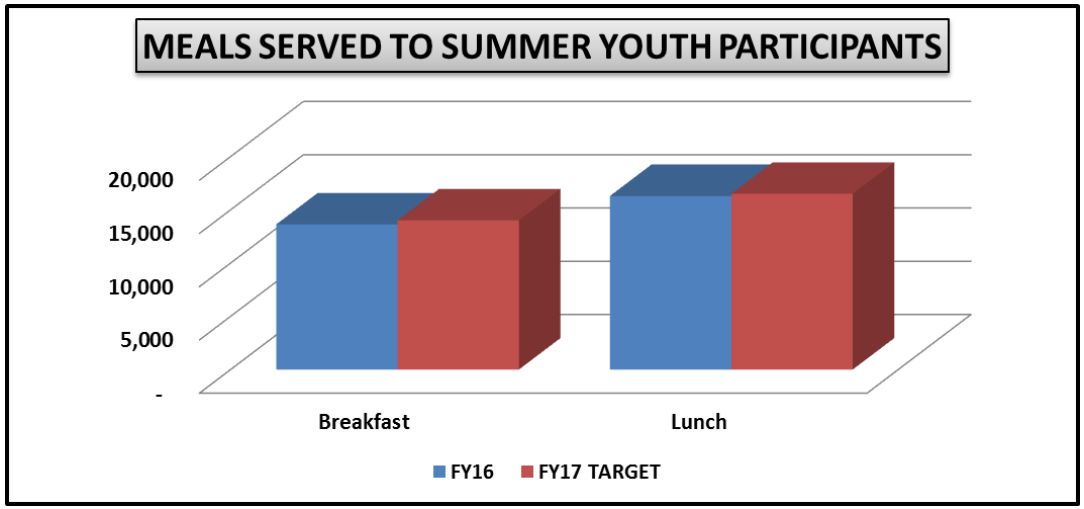


Electronic Books, or E-Books, have become increasingly popular every year. To keep up with demand, the Library has added thousands of Electronic Books to their collection. For FY17, the Library plans to add 3,514 E-Books.



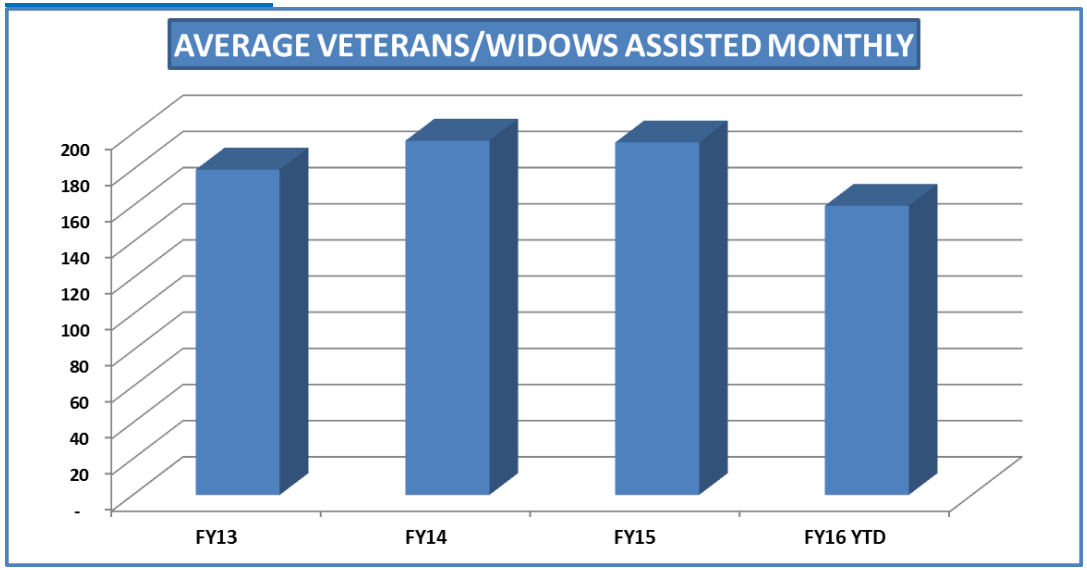
The Pollard Memorial Library has had a constant number of borrowers over the past few years. For FY17, the Library will undertake initiatives to increase this amount and has set their goal for 85,700 borrowers.

FROM RECREATION



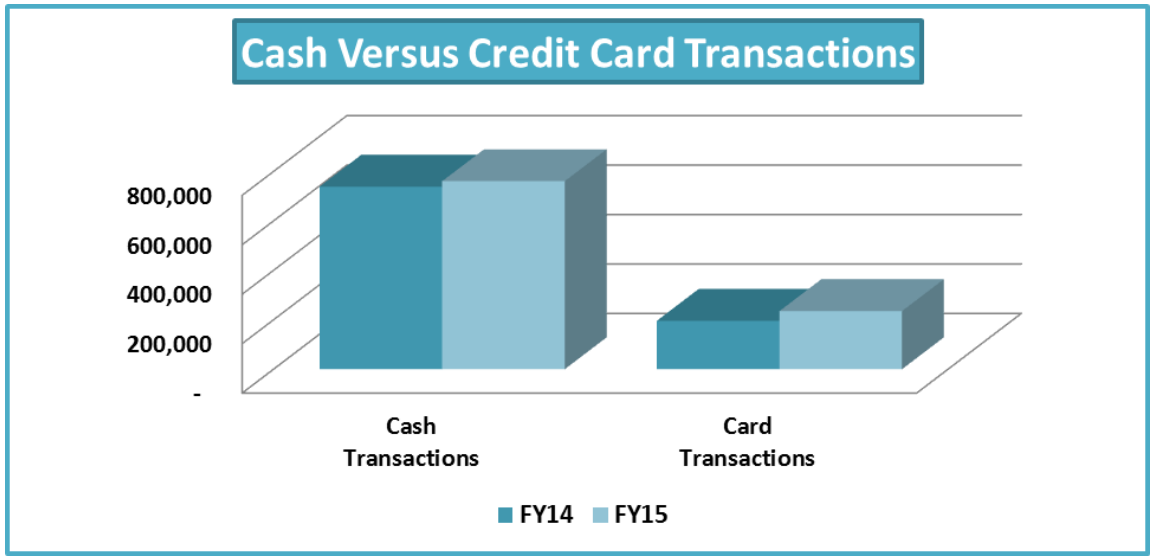
With the help of various partners, approximately 30,000 meals were served to youth participants in the summer programs. The goal will be to increase this number in the summer of FY17.

FROM VETERANS

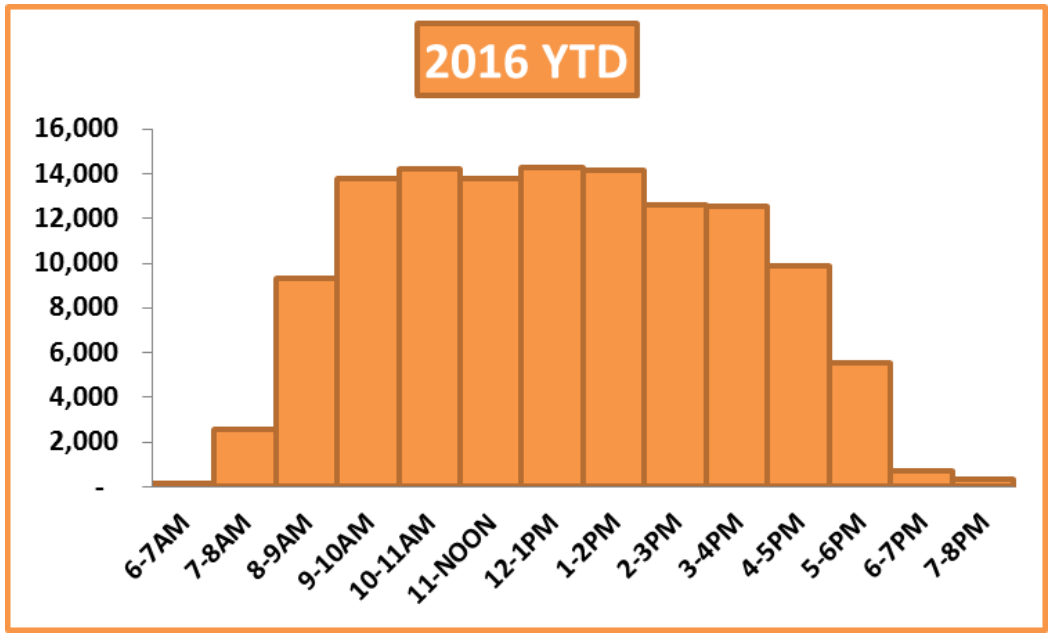


The City of Lowell is committed to providing excellent care and services to Veterans and their families. The average number of individuals receiving assistance monthly has decreased from previous years but is projected to remain constant for FY17. The City's Veterans Services Department actively engages in proactively seeking out those veterans who may need assistance.

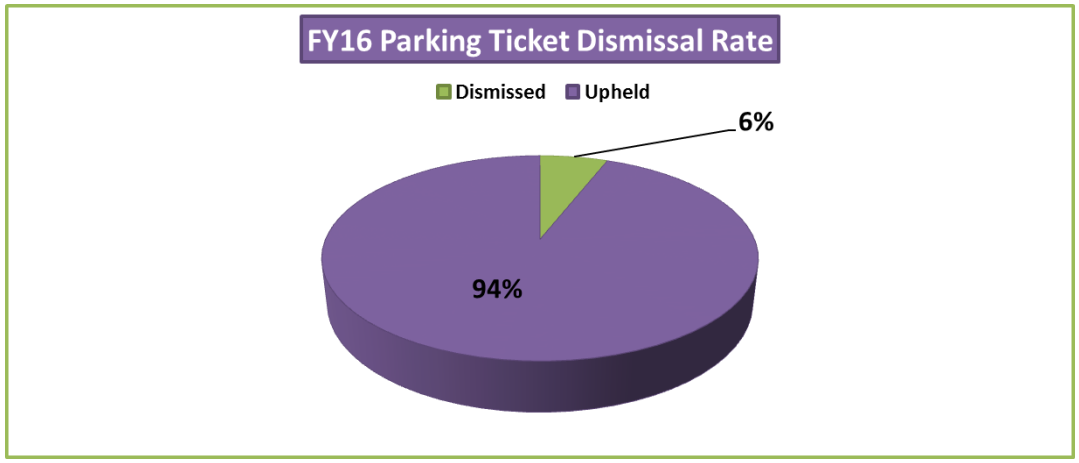
FROM PARKING



The Parking Department has found a moderate, yet steady increase in credit card transactions versus cash transactions each year. In order to best plan for this trend, Parking will begin budgeting an amount each year to specifically address the merchant charges associated with taking credit card payments.

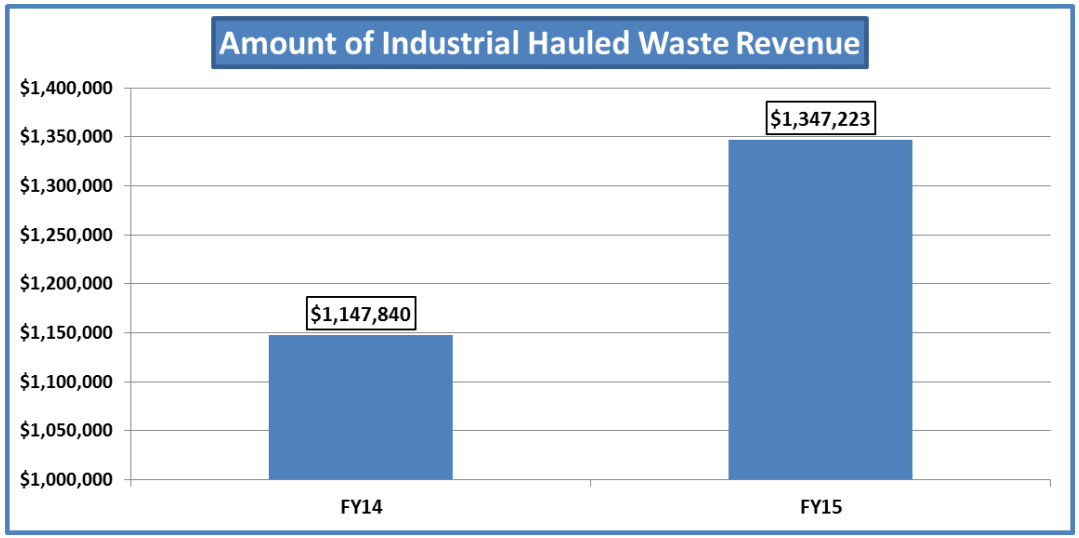


The Parking Department has determined the hours of peak on-street parking activity by tracking the number of transactions per spaces for each hour over the course of a year. These figures have remained consistent over the past few years.



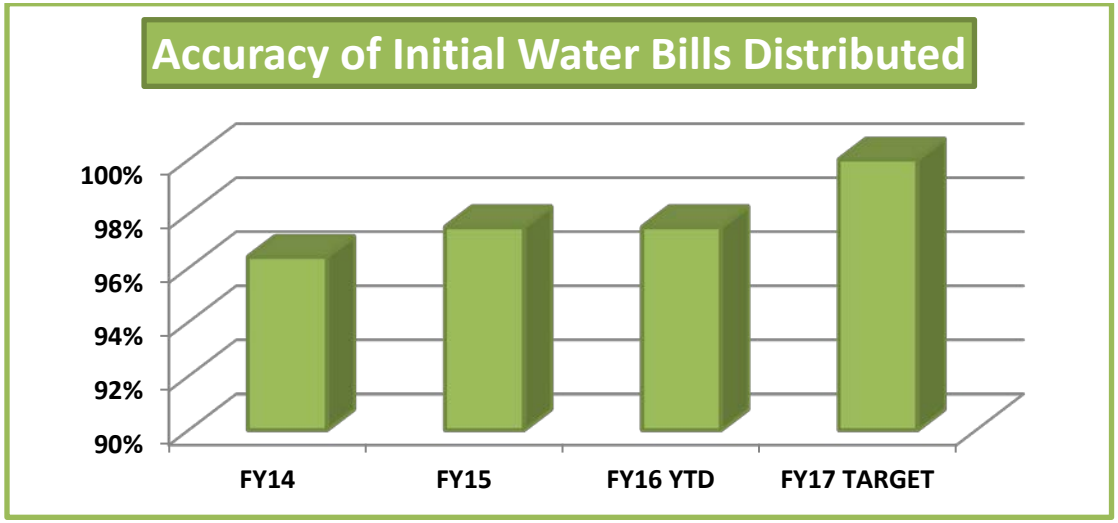
The Number of Tickets Dismissed due to Appeal has been at a constant rate of 6% for FY14 to FY16 YTD. The FY17 target is to dismiss only 4% by decreasing the number of improperly issued tickets.

FROM WASTEWATER



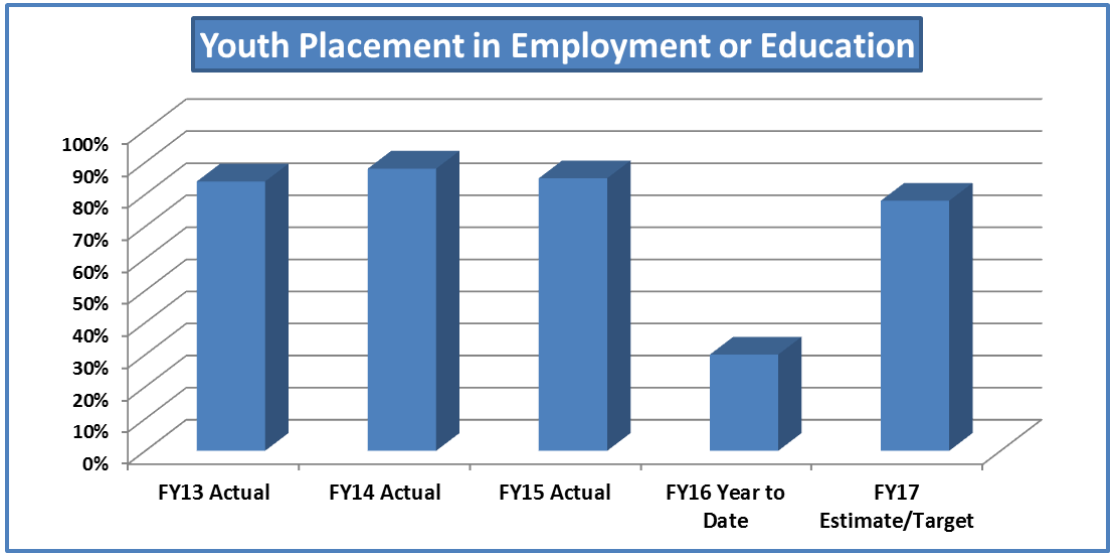
For disposal of Industrial Waste, the City charges a separate fee. This revenue has increased in recent years.

FROM WATER

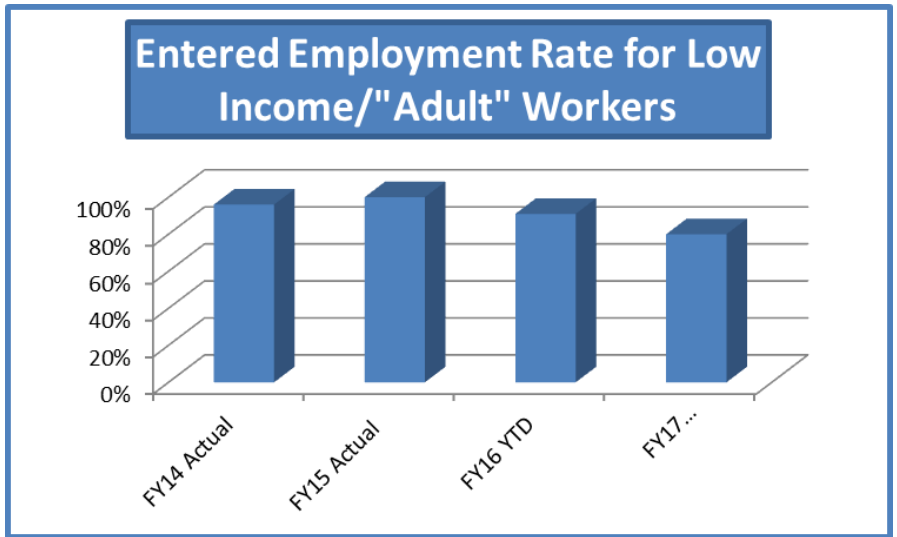


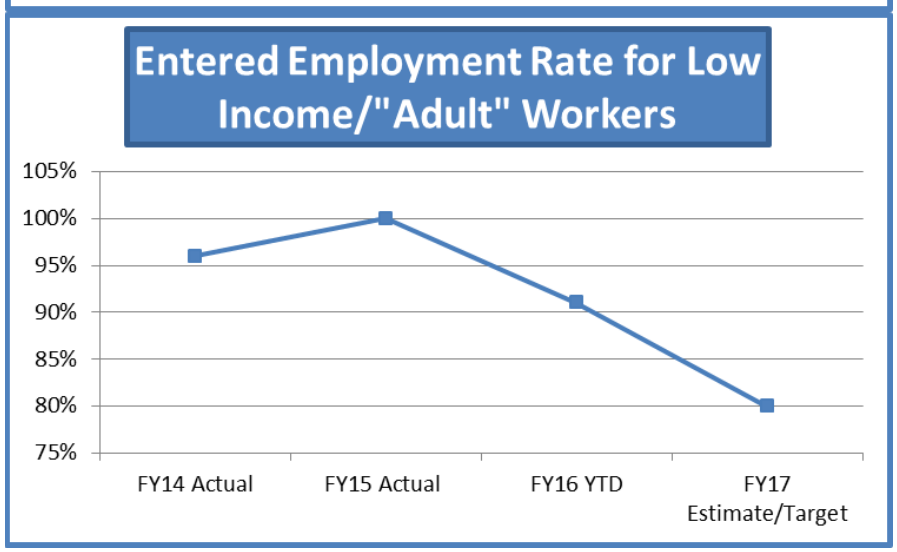
This chart provides insight into the accuracy of initial water bills distributed to residents. The Water Department continues to make progress in improving this key metric.

FROM THE CAREER CENTER



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. The trend appears to remain consistent with between 84% to 88% annually.





The Career Center is always checking Lowell's unemployment rates. This chart shows the trend of employment amongst "Low Income" Adults in the City. The City projects that this percentage will decrease to 80% for FY17.

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 Energey 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

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SECTION VIII

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Index of key terms, words, or phrases used throughout this document for quick lookup.

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